

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING EXPENSES</u>					274 - Orange County Waste & Recycling - Corrective Action Escrow
5000 Special Items	0	0	211,000	211,000	
TOTAL OPERATING EXPENSES	0	0	211,000	211,000	
NET OPERATING INCOME (LOSS)	0	0	(211,000)	(211,000)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	49,968	117,397	78,000	78,000	
TOTAL NON-OPERATING REVENUE	49,968	117,397	78,000	78,000	
NET NON-OPERATING INCOME (LOSS)	49,968	117,397	78,000	78,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	49,968	117,397	(133,000)	(133,000)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	49,968	117,397	(133,000)	(133,000)	
7812 Transfers In - from Funds 2AA-299	0	4,473,704	0	0	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(47,858)	(49,968)	(4,484,886)	(4,484,886)	
Increase (Decrease) in Net Assets - Unrestricted	2,110	4,541,133	(4,617,886)	(4,617,886)	
Net Assets - Unrestricted - Beginning of Year	59,040	61,150	4,617,886	4,617,886	
Net Assets - Unrestricted - End of Year	61,150	4,602,283	0	0	

STATE CONTROLLER
 COUNTY BUDGET ACT
 (1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Orange County Waste &
 Recycling - Environmental Reserve
 SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
OPERATING EXPENSES					275 - Orange County Waste & Recycling - Environmental Reserve
5000 Special Items	0	0	1,613,966	1,613,966	
TOTAL OPERATING EXPENSES	0	0	1,613,966	1,613,966	
NET OPERATING INCOME (LOSS)	0	0	(1,613,966)	(1,613,966)	
NON-OPERATING REVENUE					
6610 Interest	3,598,031	1,734,521	1,090,000	1,090,000	
7670 Miscellaneous Revenue	362,851	397,966	0	0	
TOTAL NON-OPERATING REVENUE	3,960,882	2,132,487	1,090,000	1,090,000	
NON-OPERATING EXPENSES					
1912 Investment Administrative Fees	81,947	83,102	38,000	38,000	
TOTAL NON-OPERATING EXPENSES	81,947	83,102	38,000	38,000	
NET NON-OPERATING INCOME (LOSS)	3,878,935	2,049,385	1,052,000	1,052,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	3,878,935	2,049,385	(561,966)	(561,966)	
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					
Income (Loss) Before Contributions and Transfers	3,878,935	2,049,385	(561,966)	(561,966)	
4802 Transfers Out - to Funds 2AA-299	(127,583)	(5,179,165)	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(5,879,497)	(2,641,891)	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(2,128,145)	(5,771,671)	(561,966)	(561,966)	
Net Assets - Unrestricted - Beginning of Year	8,207,201	6,079,056	561,966	561,966	
Net Assets - Unrestricted - End of Year	6,079,056	307,386	0	0	

STATE CONTROLLER
 COUNTY BUDGET ACT
 (1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Orange County Waste &
 Recycling - Rate Stabilization
 SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
OPERATING EXPENSES					277 - Orange County Waste & Recycling - Rate Stabilization
5000 Special Items	0	0	8,839,987	8,839,987	
TOTAL OPERATING EXPENSES	0	0	8,839,987	8,839,987	
NET OPERATING INCOME (LOSS)	0	0	(8,839,987)	(8,839,987)	
NON-OPERATING REVENUE					
6610 Interest	1,457,046	565,433	373,000	373,000	
TOTAL NON-OPERATING REVENUE	1,457,046	565,433	373,000	373,000	
NON-OPERATING EXPENSES					
1912 Investment Administrative Fees	33,186	27,280	13,000	13,000	
TOTAL NON-OPERATING EXPENSES	33,186	27,280	13,000	13,000	
NET NON-OPERATING INCOME (LOSS)	1,423,859	538,152	360,000	360,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	1,423,859	538,152	(8,479,987)	(8,479,987)	
STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED					
Income (Loss) Before Contributions and Transfers	1,423,859	538,152	(8,479,987)	(8,479,987)	
7812 Transfers In - from Funds 2AA-299	0	0	4,250,000	4,250,000	
4802 Transfers Out - to Funds 2AA-299	(6,911,875)	0	0	0	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	5,000,000	(2,054,603)	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(488,016)	(1,516,451)	(4,229,987)	(4,229,987)	
Net Assets - Unrestricted - Beginning of Year	3,059,605	2,571,590	4,229,987	4,229,987	
Net Assets - Unrestricted - End of Year	2,571,590	1,055,139	0	0	

STATE CONTROLLER
 COUNTY BUDGET ACT
 (1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Orange County Waste &
 Recycling - SJ Marsh Phase II
 Reconstruction
 SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					278 - Orange County Waste & Recycling - SJ Marsh Phase II Reconstruction
7812 Transfers In - from Funds 2AA-299	3,120,000	0	0	0	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	0	(3,120,000)	0	0	
Increase (Decrease) in Net Assets - Unrestricted	3,120,000	(3,120,000)	0	0	
Net Assets - Unrestricted - Beginning of Year	0	3,120,000	0	0	
Net Assets - Unrestricted - End of Year	3,120,000	0	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Orange County Waste &
Recycling - Landfill Post-Closure
Maintenance
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
OPERATING EXPENSES					279 - Orange County Waste & Recycling - Landfill Post-Closure Maintenance
0600 Clothing and Personal Supplies	0	0	1,292	1,292	
0700 Communications	0	0	950	950	
0701 Telephone/Telegraph - Interfund Transfer	0	0	6,000	6,000	
1000 Household Expense	0	0	5,500	5,500	
1300 Maintenance - Equipment	0	0	9,700	9,700	
1400 Maintenance - Buildings and Improvements	0	0	900,570	900,570	
1500 Medical, Dental and Laboratory Supplies	0	0	500	500	
1800 Office Expense	0	0	5,000	5,000	
1900 Professional and Specialized Services	0	0	1,714,804	1,714,804	
2100 Rents and Leases - Equipment	0	0	26,300	26,300	
2300 Small Tools and Instruments	0	0	7,000	7,000	
2400 Special Departmental Expense	0	0	765,750	765,750	
2490 Landfill Closure/Postclosure Costs	5,496,470	(4,945,717)	2,598,263	2,598,263	
2600 Transportation and Travel - General	0	0	25,210	25,210	
2801 Utilities - Purchased Electricity	0	0	43,200	43,200	
2803 Utilities - Purchased Water	0	0	4,100	4,100	
TOTAL OPERATING EXPENSES	5,496,470	(4,945,717)	6,114,139	6,114,139	
NET OPERATING INCOME (LOSS)	(5,496,470)	4,945,717	(6,114,139)	(6,114,139)	
NON-OPERATING REVENUE					
6610 Interest	4,667,057	2,286,564	1,469,000	1,469,000	
7680 Six-Month Expired (Outlawed) Checks	41	(21)	0	0	
TOTAL NON-OPERATING REVENUE	4,667,099	2,286,543	1,469,000	1,469,000	
NON-OPERATING EXPENSES					
1912 Investment Administrative Fees	106,321	110,224	51,000	51,000	
3700 Taxes and Assessments	0	0	4,200	4,200	
TOTAL NON-OPERATING EXPENSES	106,321	110,224	55,200	55,200	

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OPERATION OF ENTERPRISE FUND

FUND TITLE: Orange County Waste &
Recycling - Landfill Post-Closure
Maintenance
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>NON-OPERATING EXPENSES, Cont.</u>					279 - Orange County Waste &
NET NON-OPERATING INCOME (LOSS)	4,560,778	2,176,319	1,413,800	1,413,800	Recycling - Landfill Post-Closure
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(935,692)	7,122,036	(4,700,339)	(4,700,339)	Maintenance
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	(935,692)	7,122,036	(4,700,339)	(4,700,339)	
7812 Transfers In - from Funds 2AA-299	1,000,000	0	3,500,000	3,500,000	
Changes to Reserves - Encumbrance - (Inc)/Dec.	36,673	330,916	0	0	
Increase (Decrease) in Net Assets - Unrestricted	100,981	7,452,953	(1,200,339)	(1,200,339)	
Net Assets - Unrestricted - Beginning of Year	666,257	767,237	1,200,339	1,200,339	
Net Assets - Unrestricted - End of Year	767,237	8,220,190	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING REVENUE</u>					280 - Airport - Operating Enterprise
6620 Rents and Concessions	92,414,454	93,053,342	95,225,343	95,404,581	
7590 Other Charges for Services	14,428,479	14,916,047	15,232,752	15,232,752	
TOTAL OPERATING REVENUE	106,842,933	107,969,389	110,458,095	110,637,333	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS					
0100 Salaries and Wages	(98,584)	443,024	0	0	
0101 Regular Salaries	10,894,449	11,810,274	12,462,446	12,619,514	
0102 Extra Help	21,361	14,858	0	0	
0103 Overtime	335,487	278,840	324,073	324,073	
0104 Annual Leave Payoffs	148,153	133,114	199,530	199,530	
0105 Vacation Payoff	7,500	30,725	0	0	
0106 Sick Leave Payoff	0	59,710	0	0	
0107 Retiree Multi-Year Leave Balance Payoff	0	0	5,000	5,000	
0110 Performance Incentive Pay	533	0	0	0	
0111 Other Pay	90,568	97,025	83,772	83,772	
0200 Retirement	2,573,249	2,810,970	2,879,066	2,912,166	
0204 County Paid Executive Deferred Compensation Plan	18,030	19,628	19,550	19,550	
0301 Unemployment Insurance	9,106	7,402	0	0	
0305 Salary Continuance Insurance	37,285	19,441	20,896	20,896	
0306 Health Insurance	1,013,856	1,113,935	1,249,212	1,261,872	
0308 Dental Insurance	30,146	14,735	20,160	20,160	
0309 Life Insurance	6,981	6,235	5,784	5,784	
0310 Accidental Death and Dismemberment Insurance	1,274	1,048	864	864	
0319 Other Insurance	85,433	91,261	96,684	98,244	
0352 Workers Compensation - General	199,425	163,094	175,698	175,698	
0401 Medicare	145,721	155,011	159,248	161,526	
0402 Executive Car Allowance	0	0	18,360	18,360	

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
OPERATING EXPENSES, Cont.					280 - Airport - Operating Enterprise
SALARIES & BENEFITS, Cont.					
0403 Optional Benefit Program	0	0	124,632	124,632	
TOTAL SALARIES & BENEFITS	15,519,972	17,270,329	17,844,975	18,051,641	
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	28,543	38,978	48,650	48,650	
0700 Communications	29,446	36,932	245,000	245,000	
0701 Telephone/Telegraph - Interfund Transfer	0	0	500	500	
0702 Telephone and Telegraph - Other	210,361	203,460	0	0	
1000 Household Expense	3,107,055	3,624,604	4,121,664	4,121,664	
1100 Insurance	2,729,337	2,165,572	2,368,652	2,368,652	
1300 Maintenance - Equipment	293,277	259,521	645,740	645,740	
1400 Maintenance - Buildings and Improvements	5,120,941	5,572,762	8,132,860	8,132,860	
1402 Minor Alterations and Improvements	607,688	727,758	3,654,073	3,654,073	
1500 Medical, Dental and Laboratory Supplies	0	470	3,000	3,000	
1600 Memberships	153,180	91,887	96,050	96,050	
1800 Office Expense	373,075	343,189	559,736	532,308	
1801 Duplicating Services (CEO/Reprographics)	20,939	21,553	0	0	
1802 Periodicals and Journals	9,001	17,887	0	0	
1803 Postage	30,613	38,748	0	0	
1806 Printing Costs - Outside Vendors	7,796	0	0	0	
1809 Minor Office Equipment to be Controlled	37,974	10,154	0	0	
1900 Professional and Specialized Services	30,133,255	28,959,381	33,299,251	33,299,251	
1901 Data Processing Services	81,678	87,596	0	0	
1908 Temporary Help	6,447	4,158	0	0	
1911 CWCAP Charges	742,203	1,030,123	0	0	
2000 Publications and Legal Notices	35,572	117,316	32,800	32,800	
2100 Rents and Leases - Equipment	384,577	443,785	395,822	395,822	
2200 Rents and Leases - Buildings and Improvements	30,546	61,547	68,490	68,490	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
OPERATING EXPENSES, Cont.					280 - Airport - Operating Enterprise
SERVICES & SUPPLIES, Cont.					
2300 Small Tools and Instruments	18,864	29,453	30,350	30,350	
2400 Special Departmental Expense	246,835	124,339	247,572	247,572	
2405 Optional Benefit Plan	121,583	117,885	0	0	
2600 Transportation and Travel - General	172,146	143,576	580,791	580,791	
2601 Private Auto Mileage	3,975	4,930	14,780	14,780	
2602 Garage Expense	540,172	484,817	0	0	
2603 Executive Car Allowance	17,700	18,360	0	0	
2700 Transportation and Travel - Meetings/Conferences	30,858	21,190	30,000	30,000	
2800 Utilities	3,115,757	2,952,715	3,600,000	3,600,000	
TOTAL SERVICES & SUPPLIES	48,441,395	47,754,645	58,175,781	58,148,353	
CAPITAL ASSETS					
4000 Equipment	0	0	760,000	760,000	
4200 Buildings and Improvements	0	0	1,685,000	1,685,000	
TOTAL CAPITAL ASSETS	0	0	2,445,000	2,445,000	
MISCELLANEOUS					
5300 Depreciation	7,799,379	7,731,512	0	0	
TOTAL MISCELLANEOUS	7,799,379	7,731,512	0	0	
TOTAL OPERATING EXPENSES	71,760,746	72,756,487	78,465,756	78,644,994	
NET OPERATING INCOME (LOSS)	35,082,187	35,212,902	31,992,339	31,992,339	
NON-OPERATING REVENUE					
6530 Forfeitures and Penalties	264,066	171,613	174,400	174,400	
6610 Interest	4,231,592	2,254,258	884,537	884,537	
6970 State - Other	577,984	182,011	0	0	
7110 Federal - Other	384,001	150,500	0	0	
7320 Auditing and Accounting Fees	4,800	0	0	0	
7662 Other Sales - Non-Taxable - Resale	373	359	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>NON-OPERATING REVENUE, Cont.</u>					280 - Airport - Operating Enterprise
7670 Miscellaneous Revenue	380,991	358,609	12,000	12,000	
7680 Six-Month Expired (Outlawed) Checks	2,507	582	0	0	
7690 Returned Check Charges	(1,394)	(1,408)	0	0	
TOTAL NON-OPERATING REVENUE	5,844,918	3,116,524	1,070,937	1,070,937	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	93,131	106,439	0	0	
1913 Merchant Fees	624,995	652,128	0	0	
3700 Taxes and Assessments	102,697	106,321	120,000	120,000	
5400 Loss or (Gain) on Disposition of Assets	2,111	34,591	0	0	
TOTAL NON-OPERATING EXPENSES	822,934	899,479	120,000	120,000	
NET NON-OPERATING INCOME (LOSS)	5,021,984	2,217,045	950,937	950,937	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	40,104,171	37,429,947	32,943,276	32,943,276	
<u>CAPITAL ASSETS</u>					
4000 Equipment	0	0	760,000	760,000	
4200 Buildings and Improvements					
P626 Contingency Funds	0	0	680,000	680,000	
P640 PM Consultant Services	(38,137)	0	200,000	200,000	
P663 Fire Station #33 Remodel	0	44,054	0	0	
P794 Security Modifications - Terminal Building	(2,917)	216,610	0	0	
P811 Communications Infra-Structure Improvement	3,375	0	0	0	
P812 Reconst Landing Surface-Runway 19R/L	106,310	2,956,060	0	0	
P823 Stabilize Bristol Street Slope	0	1,541	0	0	
P830 Geotech Architectural and Engineering Services	0	674	0	0	
P834 Seismic Remediation - Elevated Roadways	492,191	525,998	0	0	
P885 Remodel Terminal Restrooms	13,996	0	0	0	
P893 Terminal Building FIDS/BIDS Upgrade	63,705	6,427	350,000	350,000	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>CAPITAL ASSETS, Cont.</u>					280 - Airport - Operating Enterprise
4200 Buildings and Improvements, Cont.					
P910 Electric Generation Plant	24,075	185,440	0	0	
P915 CAP Enhancement - New SO RON	(609)	0	0	0	
P935 Terminal Recarpet - Upper Level	3,916	0	0	0	
P947 Uninterrupted Power Supply	1,300	115,841	5,000	5,000	
P955 Airport Telephone Switch	0	5,995	450,000	450,000	
TOTAL BUILDINGS AND IMPROVEMENTS	667,205	4,058,640	1,685,000	1,685,000	
4209 Buildings and Improvements Reimbursements					
P910 Electric Generation Plant	(60,083)	0	0	0	
TOTAL CAPITAL ASSETS	607,122	4,058,640	2,445,000	2,445,000	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	40,104,171	37,429,947	32,943,276	32,943,276	
7805 Capital Contributions	419,340	1,235,403	0	0	
4802 Transfers Out - to Funds 2AA-299	(27,212,632)	(48,813,032)	(43,882,232)	(43,882,232)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	48,867	(83,038)	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(1,042,883)	(10,035,616)	0	0	
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	6,615,597	4,848,450	0	0	
Increase (Decrease) in Net Assets - Unrestricted	18,932,461	(15,417,886)	(10,938,956)	(10,938,956)	
Net Assets - Unrestricted - Beginning of Year	79,759,469	98,691,930	10,938,956	10,938,956	
Net Assets - Unrestricted - End of Year	98,691,930	83,274,044	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: John Wayne Airport
Construction
SERVICE ACT: Airport Construction

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
OPERATING EXPENSES					281 - John Wayne Airport Construction
SERVICES & SUPPLIES					
1400 Maintenance - Buildings and Improvements	0	472	0	0	
TOTAL SERVICES & SUPPLIES	0	472	0	0	
CAPITAL ASSETS					
4200 Buildings and Improvements	0	0	308,600,283	308,600,283	
TOTAL CAPITAL ASSETS	0	0	308,600,283	308,600,283	
MISCELLANEOUS					
5300 Depreciation	0	25,406	0	0	
TOTAL MISCELLANEOUS	0	25,406	0	0	
TOTAL OPERATING EXPENSES	0	25,878	308,600,283	308,600,283	
NET OPERATING INCOME (LOSS) *	0	(25,878)	(308,600,283)	(308,600,283)	
NON-OPERATING REVENUE					
6610 Interest	406,121	168,681	2,281,768	2,281,768	
TOTAL NON-OPERATING REVENUE	406,121	168,681	2,281,768	2,281,768	
NON-OPERATING EXPENSES					
1912 Investment Administrative Fees	10,075	7,749	309,000	309,000	
TOTAL NON-OPERATING EXPENSES	10,075	7,749	309,000	309,000	
NET NON-OPERATING INCOME (LOSS)	396,046	160,933	1,972,768	1,972,768	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS *	396,046	135,055	(306,627,515)	(306,627,515)	
CAPITAL ASSETS					
4200 Buildings and Improvements					
P100 Contingency - SAIP	0	0	21,000,000	21,000,000	
P101 PM/Consultant Services	46,352	0	482,400	482,400	
P102 Proj Cont Master Schedule	737,534	679,728	432,016	432,016	
P103 Proj Cont Cost Estimating	0	0	199,177	199,177	

* Note - Net Operating Loss is overstated in the 2009-10 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.

* Note - Loss Before Contributions and Transfers is overstated in the 2009-10 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.

STATE CONTROLLER
 COUNTY BUDGET ACT
 (1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: John Wayne Airport
 Construction
 SERVICE ACT: Airport Construction

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>CAPITAL ASSETS, Cont.</u>					281 - John Wayne Airport Construction
4200 Buildings and Improvements, Cont.					
P104 Proj Mgmt Contract	76,964	744,756	4,119,794	4,119,794	
P105 Const Mgmt Contract	0	0	7,538,016	7,538,016	
P107 Testing & Inspection	28,203	509,088	4,417,388	4,417,388	
P108 Contingency - non-SAIP	0	0	2,000,000	2,000,000	
P109 Commissioning Agent	0	0	894,490	894,490	
P201 Term Bldg Gate Expansion	14,983,740	14,042,806	172,141,955	172,141,955	
P202 Term Bldg Impvmt's	0	0	250,389	250,389	
P203 N & S Term Ext & Comm Facil	0	0	10,000	10,000	
P204 Campus/Bristol Turn Lane	0	7,492	0	0	
P207 Commun Infras Imprv Proj	(140)	0	1,761,987	1,761,987	
P208 PARC Upgrade	206,800	308,918	4,450,719	4,450,719	
P209 Wireless Commun-Terminal	14,686	0	109,923	109,923	
P210 Restroom Remodel-Sterile	3,042,882	54,792	2,484,653	2,484,653	
P212 New South RON	21,319,681	11,043,345	1,000	1,000	
P213 Term Bag Belt Upgrade-Ph 2	119	13,820	14,003,048	14,003,048	
P214 Term HVAC Rehab-Ph 2	30,253	55,992	311,447	311,447	
P215 Fire Code Upgrade-Elevators	0	0	678,675	678,675	
P216 GTC-Waterproof Planters	4,066	18,928	0	0	
P220 CUTE/Supporting Infrastructure	0	65,829	5,800,000	5,800,000	
P230 SW Parking Structure Replace	2,842,979	2,809,370	45,416,734	45,416,734	
P242 Recnst Perimeter Rd West Ph II	27,983	708,793	681,303	681,303	
P258 RAC Offsite Parking	472	0	0	0	
P261 Permanent Taxi Restrooms	0	2,000	65,105	65,105	
P262 Tiedown Shade Structure	236	70,029	0	0	
P263 Surface Parking South RON	1,586,293	263,680	0	0	
P264 Loading Bridges	0	4,756,574	698,695	698,695	
P265 Deconstruct B1 Parkg Structure	98,700	7,992,356	1,000	1,000	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: John Wayne Airport
Construction
SERVICE ACT: Airport Construction

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>CAPITAL ASSETS, Cont.</u>					281 - John Wayne Airport Construction
4200 Buildings and Improvements, Cont.					
P266 Central Plant	0	924,390	17,142,034	17,142,034	
P267 Airside Dock Access/Trash Comp	0	1,491,510	200,000	200,000	
P268 Seismic Retrofit Terminal Bldg	0	0	458,335	458,335	
P269 Seismic Remediation Elev Rdwys	0	0	100,000	100,000	
P270 Baker Street Realignment	0	0	750,000	750,000	
TOTAL BUILDINGS AND IMPROVEMENTS	45,047,802	46,564,196	308,600,283	308,600,283	
TOTAL CAPITAL ASSETS	45,047,802	46,564,196	308,600,283	308,600,283	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	396,046	135,055	(306,627,515)	(306,627,515)	
7805 Capital Contributions	13,185,539	5,086,044	1,120,319	1,120,319	
7812 Transfers In - from Funds 2AA-299	30,746,457	32,348,625	20,093,418	20,093,418	
Changes to Reserves - Encumbrance - (Inc)/Dec.	22,397,970	3,281,509	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	2,852,498	(115,383,628)	(115,383,628)	
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(45,047,802)	(46,594,776)	0	0	
Increase (Decrease) in Net Assets - Unrestricted	21,678,209	(2,891,046)	(400,797,406)	(400,797,406)	
Net Assets - Unrestricted - Beginning of Year	(52,767,749)	(31,089,540)	400,797,406	400,797,406	
Net Assets - Unrestricted - End of Year	(31,089,540)	(33,980,586)	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING REVENUE</u>					283 - John Wayne Airport Debt Service
7590 Other Charges for Services	202,652	68,702	10,000	10,000	
TOTAL OPERATING REVENUE	202,652	68,702	10,000	10,000	
<u>OPERATING EXPENSES</u>					
SERVICES & SUPPLIES					
1800 Office Expense	500	0	0	0	
1900 Professional and Specialized Services	102,088	99,000	96,710	96,710	
TOTAL SERVICES & SUPPLIES	102,588	99,000	96,710	96,710	
MISCELLANEOUS					
5300 Depreciation	10,777,508	10,396,798	11,300,000	11,300,000	
TOTAL MISCELLANEOUS	10,777,508	10,396,798	11,300,000	11,300,000	
TOTAL OPERATING EXPENSES	10,880,096	10,495,798	11,396,710	11,396,710	
NET OPERATING INCOME (LOSS)	(10,677,444)	(10,427,096)	(11,386,710)	(11,386,710)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	4,287,637	1,952,451	1,249,779	1,249,779	
7670 Miscellaneous Revenue	387,864	425,399	0	0	
7720 Passenger Facility Charge	19,078,414	16,993,213	18,555,872	18,555,872	
TOTAL NON-OPERATING REVENUE	23,753,916	19,371,064	19,805,651	19,805,651	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	23,383	25,962	0	0	
3200 Bond Redemption	0	0	18,759,358	18,759,358	
3300 Interest on Bonds	5,748,970	5,602,482	15,456,417	15,456,417	
3700 Taxes and Assessments	0	30,585	0	0	
5400 Loss or (Gain) on Disposition of Assets	0	7,027,238	0	0	
TOTAL NON-OPERATING EXPENSES	5,772,353	12,686,267	34,215,775	34,215,775	
NET NON-OPERATING INCOME (LOSS)	17,981,563	6,684,797	(14,410,124)	(14,410,124)	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS *	7,304,119	(3,742,299)	(25,796,834)	(25,796,834)	* Note - Loss Before Contributions and Transfers is overstated in the 2009-10 Proposed and Approved Estimates columns due to bond redemption expenditures that will be capitalized at year-end.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

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

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					283 - John Wayne Airport Debt Service
Income (Loss) Before Contributions and Transfers	7,304,119	(3,742,299)	(25,796,834)	(25,796,834)	
7812 Transfers In - from Funds 2AA-299	17,212,632	25,813,032	34,215,774	34,215,774	
4802 Transfers Out - to Funds 2AA-299	(20,746,457)	(9,348,625)	(10,426,960)	(10,426,960)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	9,915	(73,760)	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(38,377,226)	(17,355,963)	0	0	
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(1,162,010)	(38,817,676)	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(35,759,027)	(43,525,291)	(2,008,020)	(2,008,020)	
Net Assets - Unrestricted - Beginning of Year	77,039,391	41,280,364	2,008,020	2,008,020	
Net Assets - Unrestricted - End of Year	41,280,364	(2,244,926)	0	0	

STATE CONTROLLER
 COUNTY BUDGET ACT
 (1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Orange County Waste &
 Recycling - Frank R. Bowerman
 Escrow Account
 SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING EXPENSES</u>					284 - Orange County Waste & Recycling - Frank R. Bowerman Escrow Account
2490 Landfill Closure/Postclosure Costs	2,478,021	(14,193,770)	0	0	
5000 Special Items	0	0	1,114,484	1,114,484	
TOTAL OPERATING EXPENSES	2,478,021	(14,193,770)	1,114,484	1,114,484	
NET OPERATING INCOME (LOSS)	(2,478,021)	14,193,770	(1,114,484)	(1,114,484)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	1,189,589	579,880	383,000	383,000	
TOTAL NON-OPERATING REVENUE	1,189,589	579,880	383,000	383,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	27,095	27,977	13,000	13,000	
TOTAL NON-OPERATING EXPENSES	27,095	27,977	13,000	13,000	
NET NON-OPERATING INCOME (LOSS)	1,162,494	551,903	370,000	370,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(1,315,527)	14,745,673	(744,484)	(744,484)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	(1,315,527)	14,745,673	(744,484)	(744,484)	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	944,633	0	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(370,894)	14,745,673	(744,484)	(744,484)	
Net Assets - Unrestricted - Beginning of Year	486,378	115,484	744,484	744,484	
Net Assets - Unrestricted - End of Year	115,484	14,861,157	0	0	

STATE CONTROLLER
 COUNTY BUDGET ACT
 (1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Orange County Waste &
 Recycling - Bankruptcy Recovery Plan
 SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING REVENUE</u>					285 - Orange County Waste & Recycling - Bankruptcy Recovery Plan
7520 Sanitation Services	19,560,948	20,443,489	16,910,741	16,910,741	
7590 Other Charges for Services	62	151	0	0	
TOTAL OPERATING REVENUE	19,561,010	20,443,640	16,910,741	16,910,741	
NET OPERATING INCOME (LOSS)	19,561,010	20,443,640	16,910,741	16,910,741	
<u>NON-OPERATING REVENUE</u>					
6530 Forfeitures and Penalties	364	321	0	0	
6610 Interest	88,374	33,936	15,000	15,000	
TOTAL NON-OPERATING REVENUE	88,738	34,258	15,000	15,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	1,946	1,765	2,000	2,000	
3100 Contributions to Non-County Government Agencies	946,607	975,567	950,274	950,274	
3700 Taxes and Assessments	1,263,289	1,282,678	1,177,330	1,177,330	
TOTAL NON-OPERATING EXPENSES	2,211,841	2,260,011	2,129,604	2,129,604	
NET NON-OPERATING INCOME (LOSS)	(2,123,103)	(2,225,753)	(2,114,604)	(2,114,604)	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	17,437,907	18,217,887	14,796,137	14,796,137	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	17,437,907	18,217,887	14,796,137	14,796,137	
4800 Transfers Out - to Fund 100	(13,787,839)	(11,633,414)	(10,727,337)	(10,727,337)	
4802 Transfers Out - to Funds 2AA-299	(3,650,064)	(6,323,554)	(4,068,800)	(4,068,800)	
Increase (Decrease) in Net Assets - Unrestricted	4	260,919	0	0	
Net Assets - Unrestricted - Beginning of Year	71,914	71,918	0	0	
Net Assets - Unrestricted - End of Year	71,918	332,837	0	0	

STATE CONTROLLER
 COUNTY BUDGET ACT
 (1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Orange County Waste &
 Recycling - Brea/Olinda Escrow
 SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING EXPENSES</u>					286 - Orange County Waste & Recycling - Brea/Olinda Escrow
2490 Landfill Closure/Postclosure Costs	1,363,528	1,365,001	1,428,160	1,428,160	
5000 Special Items	0	0	1,777,862	1,777,862	
TOTAL OPERATING EXPENSES	1,363,528	1,365,001	3,206,022	3,206,022	
NET OPERATING INCOME (LOSS)	(1,363,528)	(1,365,001)	(3,206,022)	(3,206,022)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	2,636,215	1,283,913	847,000	847,000	
TOTAL NON-OPERATING REVENUE	2,636,215	1,283,913	847,000	847,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	60,023	61,945	30,000	30,000	
TOTAL NON-OPERATING EXPENSES	60,023	61,945	30,000	30,000	
NET NON-OPERATING INCOME (LOSS)	2,576,191	1,221,968	817,000	817,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	1,212,663	(143,033)	(2,389,022)	(2,389,022)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	1,212,663	(143,033)	(2,389,022)	(2,389,022)	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	(1,326,019)	0	0	
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(13,256,664)	2,000,000	0	0	
Increase (Decrease) in Net Assets - Unrestricted	(12,044,001)	530,948	(2,389,022)	(2,389,022)	
Net Assets - Unrestricted - Beginning of Year	14,365,041	2,321,041	2,389,022	2,389,022	
Net Assets - Unrestricted - End of Year	2,321,041	2,851,989	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Orange County
Waste & Recycling - Prima Escrow
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING EXPENSES</u>					287 - Orange County Waste & Recycling - Prima Escrow
2490 Landfill Closure/Postclosure Costs	538,101	497,049	508,193	508,193	
5000 Special Items	0	0	573,424	573,424	
TOTAL OPERATING EXPENSES	538,101	497,049	1,081,617	1,081,617	
NET OPERATING INCOME (LOSS)	(538,101)	(497,049)	(1,081,617)	(1,081,617)	
<u>NON-OPERATING REVENUE</u>					
6610 Interest	838,297	408,407	270,000	270,000	
TOTAL NON-OPERATING REVENUE	838,297	408,407	270,000	270,000	
<u>NON-OPERATING EXPENSES</u>					
1912 Investment Administrative Fees	19,089	19,704	9,000	9,000	
TOTAL NON-OPERATING EXPENSES	19,089	19,704	9,000	9,000	
NET NON-OPERATING INCOME (LOSS)	819,208	388,702	261,000	261,000	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	281,107	(108,347)	(820,617)	(820,617)	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	281,107	(108,347)	(820,617)	(820,617)	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	(693,433)	0	0	
Increase (Decrease) in Net Assets - Unrestricted	281,107	(801,780)	(820,617)	(820,617)	
Net Assets - Unrestricted - Beginning of Year	1,220,183	1,501,290	820,617	820,617	
Net Assets - Unrestricted - End of Year	1,501,290	699,510	0	0	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Orange County
Waste & Recycling Enterprise Fund
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>OPERATING REVENUE</u>					299 - Orange County
6460 Other Licenses and Permits	0	175	1,000	1,000	Waste & Recycling Enterprise Fund
6470 Franchises	68,203	89,983	90,000	90,000	
6620 Rents and Concessions	53,674	62,456	428,200	428,200	
6630 Royalties	815,424	950,691	574,000	574,000	
7520 Sanitation Services	78,515,291	69,282,190	62,856,000	62,856,000	
7590 Other Charges for Services	618	265,629	100	100	
7662 Other Sales - Non-Taxable - Resale	18,686	16,587	20,000	20,000	
7670 Miscellaneous Revenue	192,897	2,622,708	300,000	300,000	
TOTAL OPERATING REVENUE	79,664,793	73,290,419	64,269,300	64,269,300	
<u>OPERATING EXPENSES</u>					
SALARIES & BENEFITS					
0100 Salaries and Wages	(516,209)	504,003	0	0	
0101 Regular Salaries	15,338,620	16,339,678	16,964,010	16,964,010	
0102 Extra Help	66,120	108,514	163,616	163,616	
0103 Overtime	898,036	649,890	558,231	558,231	
0104 Annual Leave Payoffs	255,652	331,337	257,984	257,984	
0105 Vacation Payoff	17,086	22,647	8,780	8,780	
0106 Sick Leave Payoff	31,807	40,427	12,254	12,254	
0110 Performance Incentive Pay	1,912	119	0	0	
0111 Other Pay	68,106	56,025	35,426	35,426	
0150 Labor Burden	0	(147,533)	0	0	
0200 Retirement	3,499,006	3,790,950	3,816,142	3,816,142	
0204 County Paid Executive Deferred Compensation Plan	10,449	13,387	11,982	11,982	
0301 Unemployment Insurance	13,196	10,563	0	0	
0305 Salary Continuance Insurance	16,840	9,079	9,972	9,972	
0306 Health Insurance	1,813,253	1,889,845	2,177,676	2,177,676	
0308 Dental Insurance	27,670	14,181	19,440	19,440	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Orange County
Waste & Recycling Enterprise Fund
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
OPERATING EXPENSES, Cont.					299 - Orange County
SALARIES & BENEFITS, Cont.					Waste & Recycling Enterprise Fund
0309 Life Insurance	5,834	5,472	5,184	5,184	
0310 Accidental Death and Dismemberment Insurance	1,064	918	804	804	
0319 Other Insurance	169,737	185,067	212,160	212,160	
0352 Workers Compensation - General	641,759	529,564	517,686	517,686	
0401 Medicare	197,074	211,396	211,188	211,188	
0402 Executive Car Allowance	0	0	9,180	9,180	
0403 Optional Benefit Program	0	0	119,376	119,376	
0490 Salary Cost Apply - Intrafund	(34,821)	(25,510)	0	0	
TOTAL SALARIES & BENEFITS	22,522,188	24,540,020	25,111,091	25,111,091	
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	56,417	72,375	93,785	93,785	
0700 Communications	57,409	35,978	223,161	223,161	
0701 Telephone/Telegraph - Interfund Transfer	129,113	174,523	125,996	125,996	
0900 Food	42	223	1,300	1,300	
1000 Household Expense	67,740	64,884	60,550	60,550	
1001 Household Expense - Trash	15,139	17,111	21,300	21,300	
1100 Insurance	364,655	325,643	277,830	277,830	
1300 Maintenance - Equipment	9,456,268	8,374,243	9,458,195	9,458,195	
1400 Maintenance - Buildings and Improvements	5,051,111	9,034,718	14,735,597	14,735,597	
1402 Minor Alterations and Improvements	66,129	27,555	75,540	75,540	
1500 Medical, Dental and Laboratory Supplies	233	1,098	6,200	6,200	
1600 Memberships	4,580	1,540	3,143	3,143	
1701 Cash Difference	582	321	0	0	
1800 Office Expense	201,374	561,971	419,650	419,650	
1801 Duplicating Services (CEO/Reprographics)	11,761	18,660	34,400	34,400	
1802 Periodicals and Journals	2,513	1,658	2,898	2,898	
1803 Postage	6,770	11,417	14,533	14,533	

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

OPERATION OF ENTERPRISE FUND

FUND TITLE: Orange County
Waste & Recycling Enterprise Fund
SERVICE ACT: Sanitation

OPERATIONAL STATEMENT FOR THE FISCAL YEAR 2009-10

OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
OPERATING EXPENSES, Cont.					299 - Orange County
SERVICES & SUPPLIES, Cont.					Waste & Recycling Enterprise Fund
1805 Purchasing Stores Office Supplies	0	0	5,000	5,000	
1806 Printing Costs - Outside Vendors	21,451	17,342	56,700	56,700	
1809 Minor Office Equipment to be Controlled	208,085	651,199	371,780	371,780	
1900 Professional and Specialized Services	13,786,231	12,752,571	19,716,858	19,716,858	
1901 Data Processing Services	98,086	167,594	228,051	228,051	
1908 Temporary Help	4,586	9,365	10,728	10,728	
1911 CWCAP Charges	862,863	1,006,587	1,100,000	1,100,000	
2000 Publications and Legal Notices	15,434	7,871	33,000	33,000	
2100 Rents and Leases - Equipment	244,387	353,234	513,150	513,150	
2200 Rents and Leases - Buildings and Improvements	492,561	532,419	586,332	586,332	
2300 Small Tools and Instruments	76,410	85,618	117,950	117,950	
2400 Special Departmental Expense	4,135,635	13,115,190	4,870,950	4,870,950	
2405 Optional Benefit Plan	113,738	115,625	0	0	
2490 Landfill Closure/Postclosure Costs	0	1,027,030	0	0	
2600 Transportation and Travel - General	3,491,577	2,342,354	3,637,900	3,637,900	
2601 Private Auto Mileage	35,196	28,033	39,505	39,505	
2602 Garage Expense	390,490	269,128	352,160	352,160	
2603 Executive Car Allowance	8,850	10,636	0	0	
2700 Transportation and Travel - Meetings/Conferences	104,768	83,704	163,355	163,355	
2800 Utilities	24,839	107,345	0	0	
2801 Utilities - Purchased Electricity	282,746	514,338	546,000	546,000	
2802 Utilities - Purchased Gas	12,432	5,931	12,540	12,540	
2803 Utilities - Purchased Water	56,056	250,831	228,968	228,968	
TOTAL SERVICES & SUPPLIES	39,958,256	52,177,862	58,145,005	58,145,005	
CAPITAL ASSETS					
4000 Equipment	0	0	4,778,720	4,778,720	
4200 Buildings and Improvements	0	0	3,430,000	3,430,000	
TOTAL CAPITAL ASSETS	0	0	8,208,720	8,208,720	

STATE CONTROLLER
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OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
OPERATING EXPENSES, Cont.					299 - Orange County Waste & Recycling Enterprise Fund
MISCELLANEOUS					
5300 Depreciation	17,443,055	17,707,149	0	0	
TOTAL MISCELLANEOUS	17,443,055	17,707,149	0	0	
TOTAL OPERATING EXPENSES	79,923,499	94,425,030	91,464,816	91,464,816	
NET OPERATING INCOME (LOSS) *	(258,706)	(21,134,611)	(27,195,516)	(27,195,516)	* Note - Net Operating Loss is over-stated in the 2009-10 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.
NON-OPERATING REVENUE					
6530 Forfeitures and Penalties	14,541	18,294	15,000	15,000	
6610 Interest	7,035,575	3,335,367	1,519,000	1,519,000	
6950 State - Disaster Relief	33,905	1,905	0	0	
6970 State - Other	22,498	39,156	30,000	30,000	
7060 Federal - Disaster Relief	126,576	0	0	0	
7130 Other Governmental Agencies	1,975	0	0	0	
7680 Six-Month Expired (Outlawed) Checks	1,212	(873)	0	0	
7690 Returned Check Charges	2,765	3,080	1,000	1,000	
7852 Capital Asset Sales - Non-Taxable - Resale	(8)	0	50,000	50,000	
TOTAL NON-OPERATING REVENUE	7,239,040	3,396,928	1,615,000	1,615,000	
NON-OPERATING EXPENSES					
1912 Investment Administrative Fees	148,742	142,899	161,550	161,550	
3100 Contributions to Non-County Government Agencies	785,714	785,714	4,285,715	4,285,715	
3300 Interest on Bonds	2,479,584	2,143,991	1,800,000	1,800,000	
3410 Debt Issuance Costs	86,665	73,404	56,686	56,686	
3700 Taxes and Assessments	4,809,803	4,302,124	4,428,845	4,428,845	
5400 Loss or (Gain) on Disposition of Assets	(16,888)	178,788	0	0	
TOTAL NON-OPERATING EXPENSES	8,293,620	7,626,920	10,732,796	10,732,796	
NET NON-OPERATING INCOME (LOSS)	(1,054,580)	(4,229,992)	(9,117,796)	(9,117,796)	
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS *	(1,313,286)	(25,364,603)	(36,313,312)	(36,313,312)	* Note - Loss Before Contributions and Transfers is overstated in the 2009-10 Proposed and Approved Estimates columns due to budgeted capital asset expenditures that will be capitalized at year-end.

STATE CONTROLLER
COUNTY BUDGET ACT
(1985)

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OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>CAPITAL ASSETS</u>					299 - Orange County Waste & Recycling Enterprise Fund
4000 Equipment	773,590	60,900	4,778,720	4,778,720	
4200 Buildings and Improvements					
<u>North Regional Landfill Operations</u>					
P561 Brea Soil Removal Project	2,581,829	0	0	0	
P562 Olinda AbvGrnd Diesel StrgTank	99,847	0	0	0	
P564 Olinda Truck Scales Installation	0	973,303	0	0	
P565 Olinda Main Access Road Improvement	0	471,683	0	0	
P713 Olinda LFG Probes Install/Replace	0	0	1,100,000	1,100,000	
<u>South Regional Landfill Operations</u>					
P557 Prima Gate Site Security Upgrade	0	184,226	0	0	
P587 Prima Install Portable Truck Scale	311,365	0	0	0	
P588 Prima Gas Perimeter Probe Construction	147,000	(115)	0	0	
P589 Prima Constr Admin/Crew Quarters	232,388	250,141	0	0	
P602 Prima Geotechnical Invest. ZN4	0	887,145	0	0	
P710 Prima Potable Water Connect	0	0	350,000	350,000	
P711 Prima Lighting + Power	0	0	150,000	150,000	
P714 Prima Groundwater Extract Install	0	0	250,000	250,000	
P715 Prima LFG Probes Install/Replace	0	0	790,000	790,000	
P835 Prima Firewater Pump Const	(2,196)	0	0	0	
P992 Prima Zone 1 & 4 Permits/Design/MP Update	(157)	0	0	0	
P993 Prima Zone 1 CM/CQA/A/P Services	156,335	481,664	0	0	
<u>Central Regional Landfill Operations</u>					
P001 FRB-Archeo Paleo	(4,399)	64,105	0	0	
P702 FRB P8 East Flank/Buttress	0	1,114,525	0	0	
P712 FRB LFG Probes Install/Replace	0	0	790,000	790,000	
P884 FRB Potable Water System Improvements	411,388	0	0	0	
P885 FRB Hder Install North Of PH7B	0	293,703	0	0	
P887 FRB CM,CQA,ES Svcs-Ph8 Forward	680,067	1,135,133	0	0	

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OPERATING DETAIL (1)	ACTUAL 2007-08 (2)	ACTUAL 2008-09 (3)	PROPOSED ESTIMATES 2009-10 (4)	APPROVED ESTIMATES 2009-10 (5)	(6)
<u>CAPITAL ASSETS, Cont.</u>					299 - Orange County
4200 Buildings and Improvements, Cont.					Waste & Recycling Enterprise Fund
<u>Central Regional Landfill Operations, Cont.</u>					
P888 FRB Ph8 Landslide Backcut Design	9,720	40,843	0	0	
P889 FRB Temp Landslide Backcut Excavation	2,736,128	11,506,699	0	0	
TOTAL BUILDINGS AND IMPROVEMENTS	7,359,315	17,403,054	3,430,000	3,430,000	
TOTAL CAPITAL ASSETS	8,132,905	17,463,954	8,208,720	8,208,720	
<u>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</u>					
Income (Loss) Before Contributions and Transfers	(1,313,286)	(25,364,603)	(36,313,312)	(36,313,312)	
7805 Capital Contributions	0	2,379,270	0	0	
7812 Transfers In - from Funds 2AA-299	10,689,522	11,502,719	4,068,800	4,068,800	
4802 Transfers Out - to Funds 2AA-299	(4,120,000)	(4,473,704)	(7,750,000)	(7,750,000)	
Changes to Reserves - Encumbrance - (Inc)/Dec.	(1,739,374)	11,565,910	0	0	
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	14,805,864	(8,297,602)	16,316,094	16,316,094	
Changes to Reserves - Net Assets, Invested in					
Capital Assets, Net of Related Debt (Inc)/Dec.	578,439	(14,064,443)	3,706,198	3,706,198	
Increase (Decrease) in Net Assets - Unrestricted	18,901,165	(26,752,451)	(19,972,220)	(19,972,220)	
Net Assets - Unrestricted - Beginning of Year	46,537,813	65,438,978	19,972,220	19,972,220	
Net Assets - Unrestricted - End of Year	65,438,978	38,686,528	0	0	