

FUND TITLE: 270 Compressed Natural Gas
Enterprise Fund
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	0	124,067	175,000	175,000
Total Charges For Services	0	124,067	175,000	175,000
TOTAL OPERATING REVENUES	0	124,067	175,000	175,000
OPERATING EXPENSES				
Services & Supplies				
0701 Telephone/Telegraph - Interfund Transfer	0	0	1,000	1,000
0900 Food	0	63	0	0
1000 Household Expense	0	0	500	500
1001 Household Expense - Trash	0	0	1,000	1,000
1300 Maintenance - Equipment	0	520	5,000	5,000
1400 Maintenance - Buildings and Improvements	0	0	5,000	5,000
1402 Minor Alterations and Improvements	0	755	0	0
1900 Professional and Specialized Services	0	38,687	0	0
2300 Small Tools and Instruments	0	0	200	200
2400 Special Departmental Expense	0	81	5,000	5,000
2801 Utilities - Purchased Electricity	0	6,279	4,000	4,000
2802 Utilities - Purchased Gas	0	44,192	150,000	150,000
2803 Utilities - Purchased Water	0	35	1,000	1,000
Total Services & Supplies	0	90,613	172,700	172,700
TOTAL OPERATING EXPENSES	0	90,613	172,700	172,700
OPERATING INCOME (LOSS)	0	33,454	2,300	2,300
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	0	1,030	2,000	2,000
Total Revenue from Use of Money and Property	0	1,030	2,000	2,000

FUND TITLE: 270 Compressed Natural Gas
 Enterprise Fund
 SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Intergovernmental Revenues				
6970 State - Other	0	150,000	0	0
Total Intergovernmental Revenues	0	150,000	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	350,000	0	0
Total Miscellaneous Revenues	0	350,000	0	0
TOTAL NON-OPERATING REVENUES	0	501,030	2,000	2,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	0	100	300	300
1913 Merchant Fees	0	3,806	4,000	4,000
Total Services & Supplies	0	3,906	4,300	4,300
TOTAL NON-OPERATING EXPENSES	0	3,906	4,300	4,300
NON-OPERATING INCOME (LOSS)	0	497,124	(2,300)	(2,300)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	0	530,578	0	0
7812 Transfers In - from Funds 2AA-299	0	50,000	0	0
CHANGE IN NET ASSETS	0	580,578	0	0
Net Assets - Beginning Balance	0	0	0	0
Net Assets - Ending Balance	0	580,578	0	0

FUND TITLE: 274 Orange County Waste &
Recycling - Corrective Action Escrow
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	117,397	58,895	69,000	69,000
Total Revenue from Use of Money and Property	117,397	58,895	69,000	69,000
TOTAL NON-OPERATING REVENUES	117,397	58,895	69,000	69,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	253,397	253,397
Total Special Items	0	0	253,397	253,397
TOTAL NON-OPERATING EXPENSES	0	0	253,397	253,397
NON-OPERATING INCOME (LOSS)	117,397	58,895	(184,397)	(184,397)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	117,397	58,895	(184,397)	(184,397)
7812 Transfers In - from Funds 2AA-299	4,473,704	0	0	0
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(49,968)	(4,484,886)	0	0
CHANGE IN NET ASSETS	4,541,133	(4,425,991)	(184,397)	(184,397)
Net Assets - Beginning Balance	61,150	4,602,283	184,397	184,397
Net Assets - Ending Balance	4,602,283	176,292	0	0

FUND TITLE: 275 Orange County Waste &
Recycling – Environmental Reserve
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,734,521	826,271	970,000	970,000
Total Revenue from Use of Money and Property	1,734,521	826,271	970,000	970,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	397,966	337,285	300,000	300,000
Total Miscellaneous Revenues	397,966	337,285	300,000	300,000
TOTAL NON-OPERATING REVENUES	2,132,487	1,163,556	1,270,000	1,270,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	83,102	81,154	111,000	111,000
Total Services & Supplies	83,102	81,154	111,000	111,000
Special Items				
5000 Special Items	0	0	659,671	659,671
Total Special Items	0	0	659,671	659,671
TOTAL NON-OPERATING EXPENSES	83,102	81,154	770,671	770,671
NON-OPERATING INCOME (LOSS)	2,049,385	1,082,402	499,329	499,329
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	2,049,385	1,082,402	499,329	499,329
4802 Transfers Out - to Funds 2AA-299	(5,179,165)	0	(11,260,411)	(11,260,411)
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(2,641,891)	0	9,260,411	9,260,411
CHANGE IN NET ASSETS	(5,771,671)	1,082,402	(1,500,671)	(1,500,671)
Net Assets - Beginning Balance	6,079,056	307,386	1,500,671	1,500,671
Net Assets - Ending Balance	307,386	1,389,787	0	0

FUND TITLE: 277 Orange County Waste &
Recycling - Rate Stabilization
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	565,433	281,679	330,000	330,000
Total Revenue from Use of Money and Property	565,433	281,679	330,000	330,000
TOTAL NON-OPERATING REVENUES	565,433	281,679	330,000	330,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	27,280	27,654	35,000	35,000
Total Services & Supplies	27,280	27,654	35,000	35,000
Special Items				
5000 Special Items	0	0	1,640,139	1,640,139
Total Special Items	0	0	1,640,139	1,640,139
TOTAL NON-OPERATING EXPENSES	27,280	27,654	1,675,139	1,675,139
NON-OPERATING INCOME (LOSS)	538,152	254,025	(1,345,139)	(1,345,139)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	538,152	254,025	(1,345,139)	(1,345,139)
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(2,054,603)	0	0	0
CHANGE IN NET ASSETS	(1,516,451)	254,025	(1,345,139)	(1,345,139)
Net Assets - Beginning Balance	2,571,590	1,055,139	1,345,139	1,345,139
Net Assets - Ending Balance	1,055,139	1,309,163	0	0

FUND TITLE: 278 Orange County Waste &
 Recycling - SJ Marsh Phase II Reconstruction
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	0	0	0	0
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	(3,120,000)	0	0	0
CHANGE IN NET ASSETS	(3,120,000)	0	0	0
Net Assets - Beginning Balance	3,120,000	0	0	0
Net Assets - Ending Balance	0	0	0	0

FUND TITLE: 279 Orange County Waste &
Recycling – Landfill Post-Closure Maintenance
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	0	0	1,292	1,292
0700 Communications	0	0	950	950
0701 Telephone/Telegraph - Interfund Transfer	0	0	7,500	7,500
1000 Household Expense	0	0	8,500	8,500
1001 Household Expense - Trash	0	0	5,000	5,000
1300 Maintenance - Equipment and Software	0	0	9,700	9,700
1400 Maintenance - Buildings and Improvements	0	(16,882)	885,274	885,274
1500 Medical, Dental and Laboratory Supplies	0	0	500	500
1800 Office Expense	0	0	3,379	3,379
1803 Postage	0	0	200	200
1806 Printing Costs - Outside Vendors	0	0	900	900
1900 Professional and Specialized Services	0	(27,015)	1,330,824	1,330,824
2100 Rents and Leases - Equipment	0	0	37,820	37,820
2300 Small Tools and Instruments	0	0	7,000	7,000
2400 Special Departmental Expense	0	0	445,750	445,750
2490 Landfill Closure/Postclosure Costs	(4,945,717)	(2,883,108)	1,997,713	1,997,713
2600 Transportation and Travel - General	0	0	9,500	9,500
2602 Garage Expense	0	63	25,360	25,360
2801 Utilities - Purchased Electricity	0	(3,504)	51,200	51,200
2803 Utilities - Purchased Water	0	(143)	4,200	4,200
Total Services & Supplies	(4,945,717)	(2,930,590)	4,832,562	4,832,562
TOTAL OPERATING EXPENSES	(4,945,717)	(2,930,590)	4,832,562	4,832,562
OPERATING INCOME (LOSS)	4,945,717	2,930,590	(4,832,562)	(4,832,562)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,286,564	1,212,499	1,350,000	1,350,000
Total Revenue from Use of Money and Property	2,286,564	1,212,499	1,350,000	1,350,000

FUND TITLE: 279 Orange County Waste &
Recycling – Landfill Post-Closure Maintenance
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7680 Six-Month Expired (Outlawed) Checks	(21)	0	0	0
Total Miscellaneous Revenues	(21)	0	0	0
TOTAL NON-OPERATING REVENUES	2,286,543	1,212,499	1,350,000	1,350,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	110,224	119,255	130,000	130,000
Total Services & Supplies	110,224	119,255	130,000	130,000
Other Charges				
3700 Taxes and Assessments	0	0	67,479	67,479
Total Other Charges	0	0	67,479	67,479
TOTAL NON-OPERATING EXPENSES	110,224	119,255	197,479	197,479
NON-OPERATING INCOME (LOSS)	2,176,319	1,093,243	1,152,521	1,152,521
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	7,122,036	4,023,833	(3,680,041)	(3,680,041)
7810 Transfers In - from Fund 100	0	0	3,391,944	3,391,944
7812 Transfers In - from Funds 2AA-299	0	45,232,484	11,260,411	11,260,411
4800 Transfers Out - to Fund 100	0	(15,617,710)	(12,928,991)	(14,584,851)
4802 Transfers Out - to Funds 2AA-299	0	0	(3,391,945)	(3,391,945)
Changes to Reserves - Encumbrance - (Inc)/Dec.	330,916	(25,446)	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	(7,019,852)	3,668,581	5,324,441
Changes to Landfill Site Closure Liability	0	(21,807,762)	0	0
CHANGE IN NET ASSETS	7,452,953	4,785,547	(1,680,041)	(1,680,041)
Net Assets - Beginning Balance	767,237	8,220,190	1,680,041	1,680,041
Net Assets - Ending Balance	8,220,190	13,005,737	0	0

FUND TITLE: 280 Airport - Operating Enterprise
SERVICE ACTIVITY: Airport Operations

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	93,053,342	93,483,746	92,184,142	92,184,142
Total Revenue from Use of Money and Property	93,053,342	93,483,746	92,184,142	92,184,142
Charges For Services				
7590 Other Charges for Services	14,916,047	14,975,896	15,510,744	15,510,744
Total Charges For Services	14,916,047	14,975,896	15,510,744	15,510,744
TOTAL OPERATING REVENUES	107,969,389	108,459,643	107,694,886	107,694,886
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	443,024	166,153	0	0
0101 Regular Salaries	11,810,274	12,102,347	12,666,936	12,666,936
0102 Extra Help	14,858	(517)	75,000	75,000
0103 Overtime	278,840	263,523	389,494	389,494
0104 Annual Leave Payoffs	133,114	155,666	198,032	198,032
0105 Vacation Payoff	30,725	10,578	0	0
0106 Sick Leave Payoff	59,710	0	0	0
0107 Retiree Multi-Year Leave Balance Payoff	0	0	55,000	55,000
0110 Performance Incentive Pay	0	2,832	0	0
0111 Other Pay	97,025	88,938	98,783	98,783
0200 Retirement	2,810,970	2,862,866	3,205,108	3,205,108
0204 County Paid Executive Deferred Compensation Plan	19,628	18,838	19,580	19,580
0301 Unemployment Insurance	7,402	28,927	76,009	76,009
0305 Salary Continuance Insurance	19,441	20,295	20,810	20,810
0306 Health Insurance	1,113,935	1,033,515	1,370,112	1,370,112
0308 Dental Insurance	14,735	15,974	21,000	21,000
0309 Life Insurance	6,235	5,797	6,204	6,204
0310 Accidental Death and Dismemberment Insurance	1,048	882	1,116	1,116
0319 Other Insurance	91,261	92,040	97,668	97,668

FUND TITLE: 280 Airport - Operating Enterprise
SERVICE ACTIVITY: Airport Operations

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0352 Workers Compensation - General	163,094	175,698	213,558	213,558
0401 Medicare	155,011	161,430	164,761	164,761
0402 Executive Car Allowance	0	18,360	18,360	18,360
0403 Optional Benefit Program	0	126,754	124,632	124,632
Total Salaries & Benefits	17,270,329	17,350,895	18,822,163	18,822,163
Services & Supplies				
0600 Clothing and Personal Supplies	38,978	47,477	84,550	84,550
0700 Communications	36,932	34,546	168,000	168,000
0701 Telephone/Telegraph - Interfund Transfer	0	0	500	500
0702 Telephone and Telegraph - Other	203,460	198,259	0	0
1000 Household Expense	3,624,604	3,892,045	3,693,500	3,693,500
1100 Insurance	2,165,572	2,087,138	1,897,010	1,897,010
1300 Maintenance - Equipment and Software	259,521	368,751	1,639,716	1,639,716
1400 Maintenance - Buildings and Improvements	5,572,762	7,630,379	9,320,867	9,320,867
1402 Minor Alterations and Improvements	727,758	966,206	2,150,000	2,150,000
1500 Medical, Dental and Laboratory Supplies	470	840	3,000	3,000
1600 Memberships	91,887	96,918	102,197	102,197
1800 Office Expense	343,189	281,039	504,409	504,409
1801 Duplicating Services (CEO/Reprographics)	21,553	18,214	0	0
1802 Periodicals and Journals	17,887	15,851	0	0
1803 Postage	38,748	11,691	0	0
1809 Minor Office Equipment to be Controlled	10,154	49,277	285,500	285,500
1900 Professional and Specialized Services	28,959,381	29,826,075	32,074,247	32,074,247
1901 Data Processing Services	87,596	100,696	0	0
1908 Temporary Help	4,158	0	0	0
1911 CWCAP Charges	1,030,123	489,068	750,000	750,000
2000 Publications and Legal Notices	117,316	23,191	45,000	45,000
2100 Rents and Leases - Equipment	443,785	393,198	514,435	514,435

FUND TITLE: 280 Airport - Operating Enterprise
SERVICE ACTIVITY: Airport Operations

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2200 Rents and Leases - Buildings and Improvements	61,547	51,888	76,556	76,556
2300 Small Tools and Instruments	29,453	25,847	43,000	43,000
2400 Special Departmental Expense	124,339	304,017	318,450	318,450
2405 Optional Benefit Plan	117,885	0	0	0
2600 Transportation and Travel - General	143,576	154,309	607,021	607,021
2601 Private Auto Mileage	4,930	2,432	9,950	9,950
2602 Garage Expense	484,817	488,474	0	0
2603 Executive Car Allowance	18,360	0	0	0
2700 Transportation and Travel - Meetings/Conferences	21,190	19,458	30,000	30,000
2800 Utilities	2,952,715	366	1,000	1,000
2801 Utilities - Purchased Electricity	0	2,934,376	3,042,230	3,042,230
2802 Utilities - Purchased Gas	0	33,807	35,000	35,000
2803 Utilities - Purchased Water	0	188,324	225,000	225,000
Total Services & Supplies	47,754,645	50,734,155	57,621,138	57,621,138
Capital Assets				
4000 Equipment	0	0	714,000	714,000
Total Capital Assets	0	0	714,000	714,000
Miscellaneous				
5300 Depreciation	7,731,512	8,079,472	7,800,000	7,800,000
Total Miscellaneous	7,731,512	8,079,472	7,800,000	7,800,000
TOTAL OPERATING EXPENSES	72,756,487	76,164,522	84,957,301	84,957,301
OPERATING INCOME (LOSS)	35,212,902	32,295,120	22,737,585	22,737,585
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	171,613	199,809	132,600	132,600
Total Fines, Forfeitures & Penalties	171,613	199,809	132,600	132,600

FUND TITLE: 280 Airport - Operating Enterprise
SERVICE ACTIVITY: Airport Operations

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Revenue from Use of Money and Property				
6610 Interest	2,254,258	1,015,000	443,582	443,582
Total Revenue from Use of Money and Property	2,254,258	1,015,000	443,582	443,582
Intergovernmental Revenues				
6970 State - Other	182,011	0	0	0
7050 Federal - Construction	0	5,956	0	0
7110 Federal - Other	150,500	150,500	0	0
Total Intergovernmental Revenues	332,511	156,456	0	0
Charges For Services				
7320 Auditing and Accounting Fees	0	11,520	0	0
Total Charges For Services	0	11,520	0	0
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	359	0	0	0
7670 Miscellaneous Revenue	358,609	413,755	12,000	12,000
7680 Six-Month Expired (Outlawed) Checks	582	(223)	0	0
7690 Returned Check Charges	(1,408)	387	0	0
Total Miscellaneous Revenues	358,141	413,919	12,000	12,000
TOTAL NON-OPERATING REVENUES	3,116,524	1,796,704	588,182	588,182
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	106,439	99,861	53,000	53,000
1913 Merchant Fees	652,128	624,606	700,000	700,000
Total Services & Supplies	758,567	724,467	753,000	753,000
Other Charges				
3500 Judgments and Damages	0	256	0	0
3700 Taxes and Assessments	106,321	115,669	140,000	140,000
Total Other Charges	106,321	115,925	140,000	140,000

FUND TITLE: 280 Airport - Operating Enterprise
SERVICE ACTIVITY: Airport Operations

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES, Continued				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	34,591	(2,159)	0	0
Total Miscellaneous	34,591	(2,159)	0	0
TOTAL NON-OPERATING EXPENSES	899,479	838,232	893,000	893,000
NON-OPERATING INCOME (LOSS)	2,217,045	958,472	(304,818)	(304,818)
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	37,429,947	33,253,592	22,432,767	22,432,767
7805 Capital Contributions	1,235,403	622,531	0	0
4802 Transfers Out - to Funds 2AA-299	(48,813,032)	(53,772,365)	(66,692,818)	(66,692,818)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(83,038)	(252,003)	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(10,035,616)	0	0	0
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	4,848,450	6,628,707	0	0
Changes to Pollution Remediation Obligation (Inc)/Dec.	0	(1,088,500)	0	0
CHANGE IN NET ASSETS	(15,417,886)	(14,608,038)	(44,260,051)	(44,260,051)
Net Assets - Beginning Balance	98,691,930	83,274,044	44,260,051	44,260,051
Net Assets - Ending Balance	83,274,044	68,666,007	0	0
CAPITAL ASSET ACQUISITIONS				
4000 Equipment	0	669,561	714,000	714,000
Total 4000 Equipment	0	669,561	714,000	714,000
4200 Buildings and Improvements				
P640 PM Consultant Services	0	36,825	0	0
P663 Fire Station #33 Remodel	44,054	0	0	0
P794 Security Modifications - Terminal Building	216,610	0	0	0
P800 EMAB HR Office Remodel	0	227,008	0	0
P812 Reconst Landing Surface-Runway 19R/L	2,956,060	7,372	0	0

FUND TITLE: 280 Airport - Operating Enterprise
 SERVICE ACTIVITY: Airport Operations

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P813 Seismic Retrofit Terminal Building	0	81,248	0	0
P823 Stabilize Bristol Street Slope	1,541	0	0	0
P830 Geotech Architectural and Engineering Services	674	0	0	0
P834 Seismic Remediation-Elevated Roadways	525,998	0	0	0
P893 Terminal Building FIDS/BIDS Upgrade	6,427	0	0	0
P910 Electric Generation Plant	185,440	0	0	0
P947 Uninterrupted Power Supply	115,841	13,282	0	0
P955 Airport Telephone Switch	5,995	103,869	0	0
Total 4200 Buildings and Improvements	4,058,640	469,605	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	4,058,640	1,139,166	714,000	714,000

FUND TITLE: 281 John Wayne Airport
Construction
SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	472	0	0	0
Total Services & Supplies	472	0	0	0
Structures & Improvements				
4200 Buildings and Improvements	0	0	112,270,143	112,270,143
Total Structures & Improvements	0	0	112,270,143	112,270,143
Miscellaneous				
5300 Depreciation	25,406	2,493,245	0	0
Total Miscellaneous	25,406	2,493,245	0	0
TOTAL OPERATING EXPENSES	25,878	2,493,245	112,270,143	112,270,143
OPERATING INCOME (LOSS) - Note 1	(25,878)	(2,493,245)	(112,270,143)	(112,270,143)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	168,681	89,654	30,528	30,528
Total Revenue from Use of Money and Property	168,681	89,654	30,528	30,528
Intergovernmental Revenues				
7050 Federal - Construction	0	4,991,535	8,000,000	8,000,000
Total Intergovernmental Revenues	0	4,991,535	8,000,000	8,000,000
TOTAL NON-OPERATING REVENUES	168,681	5,081,189	8,030,528	8,030,528
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	7,749	9,608	113,000	113,000
Total Services & Supplies	7,749	9,608	113,000	113,000
TOTAL NON-OPERATING EXPENSES	7,749	9,608	113,000	113,000
NON-OPERATING INCOME (LOSS)	160,933	5,071,581	7,917,528	7,917,528

FUND TITLE: 281 John Wayne Airport
Construction
SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	135,055	2,578,336	(104,352,615)	(104,352,615)
7805 Capital Contributions	5,086,044	2,715,352	0	0
7812 Transfers In - from Funds 2AA-299	32,348,625	105,093,882	170,741,332	170,741,332
Changes to Reserves - Encumbrance - (Inc)/Dec.	3,281,509	(85,152,179)	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	2,852,498	0	0	0
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(46,594,776)	(106,835,291)	0	0
CHANGE IN NET ASSETS	(2,891,046)	(81,599,900)	66,388,717	66,388,717
Net Assets - Beginning Balance	(31,089,540)	(33,980,586)	(66,388,717)	(66,388,717)
Net Assets - Ending Balance	(33,980,586)	(115,580,485)	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P100 Contingency - SAIP	0	0	33,000,000	33,000,000
P101 PM/Consultant Services	0	(57,487)	400,000	400,000
P102 Proj Cont Master Schedule	679,728	(2,234,045)	564,200	564,200
P103 Proj Cont Cost Estimating	0	(34,186)	432,600	432,600
P104 Proj Mgmt Contract	744,756	(1,249,143)	4,620,000	4,620,000
P105 Const Mgmt Contract	0	0	5,952,416	5,952,416
P107 Testing & Inspection	509,088	1,798,365	3,200,000	3,200,000
P108 Contingency - Non-SAIP	0	0	2,000,000	2,000,000
P109 Comissioning Manager	0	104,015	900,000	900,000
P200 SE Parking Structure Repl	0	239,547	0	0
P201 Terminal C	14,042,806	48,426,294	1,190,000	1,190,000
P202 Term Bldg Impvmt's	0	9,583	480,000	480,000
P203 N & S Term Ext & Comm Facil	0	0	100,000	100,000
P204 Campus/Bristol Turn Lane/Slope Stabilization	7,492	133,405	800,000	800,000
P205 Rental Car Relocation	0	12,423	0	0
P206 Maintenance Building	0	4,738	6,000,000	6,000,000

FUND TITLE: 281 John Wayne Airport
Construction
SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P207 Commun Infrs Imprv Proj	0	15,465	0	0
P208 PARC Upgrade	308,918	107,816	7,500,000	7,500,000
P209 Wireless Commun-Terminal	0	299	0	0
P210 Restroom Remodel-Sterile	54,792	34,103	3,260,000	3,260,000
P211 Paularino St. Acquisition	0	214	2,900,000	2,900,000
P212 New South RON	11,043,345	2,909,524	1,000	1,000
P213 Term Bag Belt Upgrade-Ph 2	13,820	2,558,377	6,000,000	6,000,000
P214 Term HVAC Rehab-Ph 2	55,992	35,736	1,100,000	1,100,000
P215 Fire Code Upgrade-Elevators	0	0	1,000	1,000
P216 GTC-Waterproof Planters	18,928	46,581	100,000	100,000
P219 Air Perim Security Mods	0	0	300,000	300,000
P220 CUTE/Supporting Infrastructure	65,829	703,022	11,100,000	11,100,000
P230 SW Parking Structure Replace	2,809,370	27,514,531	1,400,000	1,400,000
P238 Realign Taxiway "A"	0	0	4,000,000	4,000,000
P242 Recnst Perimeter Rd West Ph II	708,793	(169,921)	2,500,000	2,500,000
P245 Pkg Struct Energy Conserv Lighting Sys	0	0	500,000	500,000
P250 Across Road Sec Mods-Airline Fuel Farm	0	0	200,000	200,000
P261 Permanent Taxi Restrooms	2,000	96,986	10,000	10,000
P262 Tiedown Shade Structure	70,029	1,797,342	10,000	10,000
P263 Surface Parking South RON	263,680	150,524	400,000	400,000
P264 Loading Bridges	4,756,574	1,564,872	156,461	156,461
P265 Deconstruct B1 Parkg Structure	7,992,356	513,408	0	0
P266 Central Plant	924,390	20,856,840	8,532,466	8,532,466
P267 Airside Dock Access/Trash Comp	1,491,510	1,391,398	10,000	10,000
P268 Seismic Retrofit Terminal Bldg	0	2,987	1,400,000	1,400,000
P269 Seismic Remediation Elev Rdwys	0	20,015	100,000	100,000
P270 Baker Street Realignment	0	8,805	950,000	950,000
P271 BHS Terminal C	0	2,006,541	200,000	200,000

FUND TITLE: 281 John Wayne Airport
 Construction
 SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P933 Terminal Emergency Generator Relocation and Replacement	0	9,560	0	0
Total 4200 Buildings and Improvements	46,564,196	109,328,536	112,270,143	112,270,143
TOTAL CAPITAL ASSET ACQUISITIONS	46,564,196	109,328,536	112,270,143	112,270,143
Note 1 - Operating Loss is overstated in the 2010-11 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2010-11 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 283 John Wayne Airport
Debt Service
SERVICE ACTIVITY: Airport Debt Service

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	68,702	39,035	0	0
Total Charges For Services	68,702	39,035	0	0
TOTAL OPERATING REVENUES	68,702	39,035	0	0
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	99,000	227,044	315,000	315,000
2000 Publications and Legal Notices	0	480	0	0
Total Services & Supplies	99,000	227,524	315,000	315,000
Miscellaneous				
5300 Depreciation	10,396,798	9,109,841	11,300,000	11,300,000
Total Miscellaneous	10,396,798	9,109,841	11,300,000	11,300,000
TOTAL OPERATING EXPENSES	10,495,798	9,337,365	11,615,000	11,615,000
OPERATING INCOME (LOSS)	(10,427,096)	(9,298,330)	(11,615,000)	(11,615,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,952,451	3,243,318	1,541,061	1,541,061
Total Revenue from Use of Money and Property	1,952,451	3,243,318	1,541,061	1,541,061
Miscellaneous Revenues				
7670 Miscellaneous Revenue	425,399	360,536	0	0
7720 Passenger Facility Charge	16,993,213	17,979,419	17,358,719	17,358,719
Total Miscellaneous Revenues	17,418,612	18,339,955	17,358,719	17,358,719
TOTAL NON-OPERATING REVENUES	19,371,064	21,583,273	18,899,780	18,899,780

FUND TITLE: 283 John Wayne Airport
Debt Service
SERVICE ACTIVITY: Airport Debt Service

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	25,962	225,745	0	0
Total Services & Supplies	25,962	225,745	0	0
Other Charges				
3200 Bond Redemption	0	0	7,850,000	7,850,000
3300 Interest on Bonds	5,602,482	2,673,070	12,763,875	12,763,875
3700 Taxes and Assessments	30,585	34,330	0	0
Total Other Charges	5,633,067	2,707,400	20,613,875	20,613,875
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	7,027,238	0	0	0
Total Miscellaneous	7,027,238	0	0	0
TOTAL NON-OPERATING EXPENSES	12,686,267	2,933,145	20,613,875	20,613,875
NON-OPERATING INCOME (LOSS)	6,684,797	18,650,128	(1,714,095)	(1,714,095)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	(3,742,299)	9,351,799	(13,329,095)	(13,329,095)
7812 Transfers In - from Funds 2AA-299	25,813,032	14,105,907	20,613,875	20,613,875
4802 Transfers Out - to Funds 2AA-299	(9,348,625)	(65,427,424)	(124,662,389)	(124,662,389)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(73,760)	51,960	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(17,355,963)	18,197,223	(123,727,485)	(123,727,485)
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(38,817,676)	56,158,958	0	0
CHANGE IN NET ASSETS	(43,525,291)	32,438,423	(241,105,094)	(241,105,094)
Net Assets - Beginning Balance	41,280,364	(2,244,926)	241,105,094	241,105,094
Net Assets - Ending Balance	(2,244,926)	30,193,496	0	0
Note 1 - Loss Before Capital Contributions and Transfers is overstated in the 2010-11 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end.				

FUND TITLE: 284 Orange County Waste &
Recycling - FRB/Bee Canyon Landfill
Escrow Account
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	(14,193,770)	285,229	660,000	660,000
Total Services & Supplies	(14,193,770)	285,229	660,000	660,000
TOTAL OPERATING EXPENSES	(14,193,770)	285,229	660,000	660,000
OPERATING INCOME (LOSS)	14,193,770	(285,229)	(660,000)	(660,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	579,880	288,876	340,000	340,000
Total Revenue from Use of Money and Property	579,880	288,876	340,000	340,000
TOTAL NON-OPERATING REVENUES	579,880	288,876	340,000	340,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	27,977	28,361	33,000	33,000
Total Services & Supplies	27,977	28,361	33,000	33,000
Special Items				
5000 Special Items	0	0	150,702	150,702
Total Special Items	0	0	150,702	150,702
TOTAL NON-OPERATING EXPENSES	27,977	28,361	183,702	183,702
NON-OPERATING INCOME (LOSS)	551,903	260,515	156,298	156,298
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	14,745,673	(24,714)	(503,702)	(503,702)
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	0	(14,116,673)	0	0
CHANGE IN NET ASSETS	14,745,673	(14,141,387)	(503,702)	(503,702)
Net Assets - Beginning Balance	115,484	14,861,157	503,702	503,702
Net Assets - Ending Balance	14,861,157	719,770	0	0

FUND TITLE: 285 Orange County Waste &
Recycling – Bankruptcy Recovery Plan
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	20,443,489	16,089,525	15,988,830	15,988,830
7590 Other Charges for Services	151	93	0	0
Total Charges For Services	20,443,640	16,089,619	15,988,830	15,988,830
TOTAL OPERATING REVENUES	20,443,640	16,089,619	15,988,830	15,988,830
OPERATING INCOME (LOSS)	20,443,640	16,089,619	15,988,830	15,988,830
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	321	8,415	0	0
Total Fines, Forfeitures & Penalties	321	8,415	0	0
Revenue from Use of Money and Property				
6610 Interest	33,936	16,389	15,450	15,450
Total Revenue from Use of Money and Property	33,936	16,389	15,450	15,450
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	72,392	0	0
Total Miscellaneous Revenues	0	72,392	0	0
TOTAL NON-OPERATING REVENUES	34,258	97,196	15,450	15,450
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	1,765	1,671	2,000	2,000
Total Services & Supplies	1,765	1,671	2,000	2,000
Other Charges				
3100 Contributions to Non-County Government Agencies	975,567	731,461	775,775	775,775
3700 Taxes and Assessments	1,282,678	1,020,876	1,001,000	1,001,000
Total Other Charges	2,258,245	1,752,337	1,776,775	1,776,775
TOTAL NON-OPERATING EXPENSES	2,260,011	1,754,008	1,778,775	1,778,775

FUND TITLE: 285 Orange County Waste &
 Recycling – Bankruptcy Recovery Plan
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	(2,225,753)	(1,656,812)	(1,763,325)	(1,763,325)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	18,217,887	14,432,807	14,225,505	14,225,505
4800 Transfers Out - to Fund 100	(11,633,414)	(11,226,341)	(10,882,671)	(10,882,671)
4802 Transfers Out - to Funds 2AA-299	(6,323,554)	(3,125,971)	(3,342,834)	(3,342,834)
CHANGE IN NET ASSETS	260,919	80,495	0	0
Net Assets - Beginning Balance	71,918	332,837	0	0
Net Assets - Ending Balance	332,837	413,332	0	0

FUND TITLE: 286 Orange County Waste &
Recycling - Brea/Olinda Escrow
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,365,001	(4,868,684)	0	0
Total Services & Supplies	1,365,001	(4,868,684)	0	0
TOTAL OPERATING EXPENSES	1,365,001	(4,868,684)	0	0
OPERATING INCOME (LOSS)	(1,365,001)	4,868,684	0	0
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,283,913	535,525	450,000	450,000
Total Revenue from Use of Money and Property	1,283,913	535,525	450,000	450,000
TOTAL NON-OPERATING REVENUES	1,283,913	535,525	450,000	450,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	61,945	51,202	31,000	31,000
Total Services & Supplies	61,945	51,202	31,000	31,000
Special Items				
5000 Special Items	0	0	1,780,745	1,780,745
Total Special Items	0	0	1,780,745	1,780,745
TOTAL NON-OPERATING EXPENSES	61,945	51,202	1,811,745	1,811,745
NON-OPERATING INCOME (LOSS)	1,221,968	484,323	(1,361,745)	(1,361,745)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(143,033)	5,353,007	(1,361,745)	(1,361,745)
4802 Transfers Out - to Funds 2AA-299	0	(25,000,000)	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(1,326,019)	(462,967)	0	0
Changes to Reserves - Net Assets - Restricted (Inc)/Dec.	2,000,000	25,000,000	0	0

FUND TITLE: 286 Orange County Waste &
 Recycling - Brea/Olinda Escrow
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
CHANGE IN NET ASSETS	530,948	4,890,040	(1,361,745)	(1,361,745)
Net Assets - Beginning Balance	2,321,041	2,851,989	1,361,745	1,361,745
Net Assets - Ending Balance	2,851,989	7,742,029	0	0

FUND TITLE: 287 Orange County Waste &
Recycling - Prima Deshecha Landfill Escrow
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	497,049	291,541	550,000	550,000
Total Services & Supplies	497,049	291,541	550,000	550,000
TOTAL OPERATING EXPENSES	497,049	291,541	550,000	550,000
OPERATING INCOME (LOSS)	(497,049)	(291,541)	(550,000)	(550,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	408,407	203,454	240,000	240,000
Total Revenue from Use of Money and Property	408,407	203,454	240,000	240,000
TOTAL NON-OPERATING REVENUES	408,407	203,454	240,000	240,000
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	19,704	19,974	23,000	23,000
Total Services & Supplies	19,704	19,974	23,000	23,000
Special Items				
5000 Special Items	0	0	80,237	80,237
Total Special Items	0	0	80,237	80,237
TOTAL NON-OPERATING EXPENSES	19,704	19,974	103,237	103,237
NON-OPERATING INCOME (LOSS)	388,702	183,480	136,763	136,763
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(108,347)	(108,061)	(413,237)	(413,237)
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(693,433)	0	0	0
CHANGE IN NET ASSETS	(801,780)	(108,061)	(413,237)	(413,237)
Net Assets - Beginning Balance	1,501,290	699,510	413,237	413,237
Net Assets - Ending Balance	699,510	591,449	0	0

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	175	690	1,000	1,000
6470 Franchises	89,983	72,466	90,000	90,000
Total Licenses, Permits & Franchises	90,158	73,156	91,000	91,000
Revenue from Use of Money and Property				
6620 Rents and Concessions	62,456	299,594	422,000	422,000
6630 Royalties	950,691	1,115,987	1,335,219	1,335,219
Total Revenue from Use of Money and Property	1,013,147	1,415,581	1,757,219	1,757,219
Charges For Services				
7520 Sanitation Services	69,282,190	64,147,278	77,438,927	77,438,927
7590 Other Charges for Services	265,629	666,301	500,000	500,000
Total Charges For Services	69,547,819	64,813,578	77,938,927	77,938,927
TOTAL OPERATING REVENUES	70,651,125	66,302,315	79,787,146	79,787,146
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	504,003	61,056	500,000	500,000
0101 Regular Salaries	16,339,678	16,460,261	16,879,974	16,879,974
0102 Extra Help	108,514	151,247	180,419	180,419
0103 Overtime	649,890	509,279	578,616	578,616
0104 Annual Leave Payoffs	331,337	292,254	295,602	295,602
0105 Vacation Payoff	22,647	39,577	18,227	18,227
0106 Sick Leave Payoff	40,427	119,798	79,602	79,602
0110 Performance Incentive Pay	119	1,505	0	0
0111 Other Pay	56,025	43,743	35,018	35,018
0150 Labor Burden	(147,533)	0	0	0
0200 Retirement	3,790,950	3,730,724	4,158,368	4,158,368
0204 County Paid Executive Deferred Compensation Plan	13,387	11,220	11,182	11,182
0301 Unemployment Insurance	10,563	39,566	101,245	101,245

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0305 Salary Continuance Insurance	9,079	9,435	9,760	9,760
0306 Health Insurance	1,889,845	1,725,386	2,245,068	2,245,068
0308 Dental Insurance	14,181	14,671	19,800	19,800
0309 Life Insurance	5,472	4,972	5,580	5,580
0310 Accidental Death and Dismemberment Insurance	918	756	804	804
0319 Other Insurance	185,067	196,081	211,824	211,824
0352 Workers Compensation - General	529,564	517,686	602,758	602,758
0401 Medicare	211,396	215,469	215,874	215,874
0402 Executive Car Allowance	0	9,180	9,180	9,180
0403 Optional Benefit Program	0	113,437	116,628	116,628
0490 Salary Cost Applied - Intrafund	(25,510)	0	0	0
Total Salaries & Benefits	24,540,020	24,267,303	26,275,529	26,275,529
Services & Supplies				
0600 Clothing and Personal Supplies	72,375	71,158	91,483	91,483
0700 Communications	35,978	36,248	39,791	39,791
0701 Telephone/Telegraph - Interfund Transfer	174,523	200,670	232,340	232,340
0900 Food	223	1,539	2,750	2,750
1000 Household Expense	64,884	46,149	56,500	56,500
1001 Household Expense - Trash	17,111	17,382	21,300	21,300
1100 Insurance	325,643	271,830	210,794	210,794
1300 Maintenance - Equipment and Software	8,374,243	7,816,782	9,569,713	9,569,713
1400 Maintenance - Buildings and Improvements	9,034,718	5,762,689	7,844,170	7,844,170
1402 Minor Alterations and Improvements	27,555	27,570	92,540	92,540
1500 Medical, Dental and Laboratory Supplies	1,098	3,237	6,200	6,200
1600 Memberships	1,540	1,348	2,498	2,498
1701 Cash Difference	321	427	1,500	1,500
1702 Cash Losses	0	20	1,000	1,000
1800 Office Expense	561,971	184,738	320,005	320,005

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1801 Duplicating Services (CEO/Reprographics)	18,660	16,052	10,900	10,900
1802 Periodicals and Journals	1,658	284	2,133	2,133
1803 Postage	11,417	5,363	14,183	14,183
1805 Purchasing Stores Office Supplies	0	0	500	500
1806 Printing Costs - Outside Vendors	17,342	8,989	38,700	38,700
1809 Minor Office Equipment to be Controlled	651,199	199,608	247,255	247,255
1900 Professional and Specialized Services	12,752,571	11,077,824	15,754,630	15,754,630
1901 Data Processing Services	167,594	11,074	191,000	191,000
1908 Temporary Help	9,365	0	0	0
1911 CWCAP Charges	1,006,587	1,236,039	1,410,149	1,410,149
2000 Publications and Legal Notices	7,871	8,309	24,700	24,700
2100 Rents and Leases - Equipment	353,234	285,467	383,950	383,950
2200 Rents and Leases - Buildings and Improvements	532,419	563,849	583,912	583,912
2300 Small Tools and Instruments	85,618	151,146	132,500	132,500
2400 Special Departmental Expense	13,115,190	3,925,411	2,288,540	2,288,540
2405 Optional Benefit Plan	115,625	0	0	0
2490 Landfill Closure/Postclosure Costs	1,027,030	0	0	0
2600 Transportation and Travel - General	2,342,354	2,261,115	3,210,200	3,210,200
2601 Private Auto Mileage	28,033	18,630	39,475	39,475
2602 Garage Expense	269,128	292,917	442,160	442,160
2603 Executive Car Allowance	10,636	0	0	0
2700 Transportation and Travel - Meetings/Conferences	83,704	63,518	194,758	194,758
2800 Utilities	107,345	87,077	325,000	325,000
2801 Utilities - Purchased Electricity	514,338	114,338	589,300	589,300
2802 Utilities - Purchased Gas	5,931	6,312	8,160	8,160
2803 Utilities - Purchased Water	250,831	163,495	263,808	263,808
Total Services & Supplies	52,177,862	34,938,601	44,648,497	44,648,497

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Capital Assets				
4000 Equipment	0	0	4,113,000	4,113,000
Total Capital Assets	0	0	4,113,000	4,113,000
Structures & Improvements				
4200 Buildings and Improvements	0	0	2,515,000	2,515,000
Total Structures & Improvements	0	0	2,515,000	2,515,000
Miscellaneous				
5300 Depreciation	17,707,149	17,141,842	0	0
Total Miscellaneous	17,707,149	17,141,842	0	0
TOTAL OPERATING EXPENSES	94,425,030	76,347,746	77,552,026	77,552,026
OPERATING INCOME (LOSS)	(23,773,905)	(10,045,432)	2,235,120	2,235,120
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	18,294	8,312	15,000	15,000
Total Fines, Forfeitures & Penalties	18,294	8,312	15,000	15,000
Revenue from Use of Money and Property				
6610 Interest	3,335,367	1,612,019	1,041,000	1,041,000
Total Revenue from Use of Money and Property	3,335,367	1,612,019	1,041,000	1,041,000
Intergovernmental Revenues				
6950 State - Disaster Relief	1,905	0	0	0
6970 State - Other	39,156	75,002	173,548	173,548
7130 Other Governmental Agencies	0	1,055,705	0	0
Total Intergovernmental Revenues	41,061	1,130,707	173,548	173,548
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	16,587	31,989	20,000	20,000
7670 Miscellaneous Revenue	2,622,708	912,330	300,000	300,000
7680 Six-Month Expired (Outlawed) Checks	(873)	4,389	0	0

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues, Continued				
7690 Returned Check Charges	3,080	2,020	1,000	1,000
Total Miscellaneous Revenues	2,641,502	950,728	321,000	321,000
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	0	50,000	50,000
Total Other Financing Sources	0	0	50,000	50,000
TOTAL NON-OPERATING REVENUES	6,036,224	3,701,767	1,600,548	1,600,548
NON-OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	142,899	123,425	165,104	165,104
Total Services & Supplies	142,899	123,425	165,104	165,104
Other Charges				
3100 Contributions to Non-County Government Agencies	785,714	8,571,429	785,715	785,715
3300 Interest on Bonds	2,143,991	1,770,810	1,384,461	1,384,461
3410 Debt Issuance Costs	73,404	56,685	35,281	35,281
3700 Taxes and Assessments	4,302,124	4,018,797	4,050,365	4,050,365
3750 Pollution Remediation Expense	0	(1,488,313)	0	0
Total Other Charges	7,305,233	12,929,408	6,255,822	6,255,822
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	178,788	(84,453)	0	0
Total Miscellaneous	178,788	(84,453)	0	0
TOTAL NON-OPERATING EXPENSES	7,626,920	12,968,380	6,420,926	6,420,926
NON-OPERATING INCOME (LOSS)	(1,590,697)	(9,266,613)	(4,820,378)	(4,820,378)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	(25,364,603)	(19,312,045)	(2,585,258)	(2,585,258)
7805 Capital Contributions	2,379,270	0	0	0
7810 Transfers In - from Fund 100	0	0	123,081	123,081

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued				
7812 Transfers In - from Funds 2AA-299	11,502,719	28,125,971	6,734,779	6,734,779
4802 Transfers Out - to Funds 2AA-299	(4,473,704)	(45,232,484)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	11,565,910	4,356,580	0	0
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.	(8,297,602)	(215,492)	(19,264,158)	(19,264,158)
Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec.	(14,064,443)	85,966	5,405,098	5,405,098
Changes to Pollution Remediation Obligation (Inc)/Dec.	0	(9,383,925)	0	0
Changes to Landfill Site Closure Liability (Inc)/Dec.	0	21,807,762	0	0
CHANGE IN NET ASSETS	(26,752,451)	(19,767,666)	(9,586,458)	(9,586,458)
Net Assets - Beginning Balance	65,438,978	38,686,528	9,586,458	9,586,458
Net Assets - Ending Balance	38,686,528	18,918,862	0	0
CAPITAL ASSET ACQUISITIONS				
4000 Equipment	60,900	4,839,366	0	0
Replacement - Note 2	0	0	3,989,919	3,989,919
Additional & Excess Replacement Cost over Depreciation - Note 3	0	0	123,081	123,081
Total 4000 Equipment	60,900	4,839,366	4,113,000	4,113,000
4200 Buildings and Improvements				
North Regional Landfill Operations				
P564 Olinda Truck Scales Installation	973,303	1,002,811	0	0
P565 Olinda Main Access Road Improvement	471,683	0	0	0
P713 Olinda LFG Probes Install/Replace	0	0	1,100,000	1,100,000
South Regional Landfill Operations				
P557 Prima Gate Site Security Upgrade	184,226	0	0	0
P588 Prima Gas Perimeter Probe Construction	(115)	0	0	0
P589 Prima Constr Admin/Crew Quarters	250,141	2,213,140	0	0
P602 Prima Geotechnical Invest. ZN4	887,145	1,063,458	0	0
P710 Prima Potable Water Connect	0	0	400,000	400,000

FUND TITLE: 299 Orange County Waste &
 Recycling Enterprise Fund
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2008-09 Actual (2)	2009-10 Actual (3)	2010-11 Recommended (4)	2010-11 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued 4200 Buildings and Improvements, Continued South Regional Landfill Operations, Continued P717 Prima Off-Site Riparian Restoration Project P993 Prima Zone 1 CM/CQA/A/P Services Central Regional Landfill Operations P001 FRB-Archeo Paleo P702 FRB P8 East Flank/Buttress P703 FRB CM,CQA Slide/Buttress P704 FRB Building Upgrades P716 FRB West Basin Improvement P885 FRB Hder Install North Of PH7B P887 FRB CM,CQA,ES Svcs-Ph 8 Forward P888 FRB Ph8 Landslide Backcut Design P889 FRB Temp Landslide Backcut Excavation Total 4200 Buildings and Improvements	0 481,664 64,105 1,114,525 0 0 0 293,703 1,135,133 40,843 11,506,699 17,403,054	0 1,125,000 100,104 1,090,435 280,644 (10,732) 0 0 174,685 44 0 7,039,588	650,000 0 215,000 0 0 0 150,000 0 0 0 0 2,515,000	650,000 0 215,000 0 0 0 150,000 0 0 0 0 2,515,000
TOTAL CAPITAL ASSET ACQUISITIONS	17,463,954	11,878,954	6,628,000	6,628,000
Note 1 - Loss Before Capital Contributions and Transfers is overstated in the 2010-11 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end. Note 2 - Replacement equipment is financed by funds generated through depreciation expense. Note 3 - Additional equipment and excess replacement cost over depreciation are financed by contributions from the County General Fund.				