

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

| OPERATING DETAIL<br><br>(1)                     | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING REVENUES                              |                              |                              |                                   |   |
| Taxes   |                              |                              |                                   |   |
| 6290 Other Taxes                                | 101,473                      | 108,837                      | 100,000                           | 100,000   |
| Total Taxes                                     | 101,473                      | 108,837                      | 100,000                           | 100,000   |
| Charges For Services                            |                              |                              |                                   |   |
| 7590 Other Charges for Services                 | 392,683                      | 312,928                      | 395,779                           | 395,779   |
| Total Charges For Services                      | 392,683                      | 312,928                      | 395,779                           | 395,779   |
| TOTAL OPERATING REVENUES                        | 494,156                      | 421,765                      | 495,779                           | 495,779   |
| OPERATING EXPENSES                              |                              |                              |                                   |   |
| Services & Supplies                             |                              |                              |                                   |   |
| 1001 Household Expense - Trash                  | 717                          | 528                          | 1,397                             | 1,397   |
| 1300 Maintenance Equipment - Non-IT Maintenance | 24,258                       | 24,175                       | 50,000                            | 50,000  |
| 1400 Maintenance - Buildings and Improvements   | 915                          | 504                          | 2,094                             | 2,094   |
| 1900 Professional and Specialized Services      | 51,955                       | 49,324                       | 57,481                            | 57,481  |
| 1911 CWCAP Charges                              | 11,018                       | 6,059                        | 11,020                            | 11,020  |
| 1912 Investment Administrative Fees             | 613                          | 392                          | 652                               | 652   |
| 1913 Merchant Fees                              | 15,898                       | 12,602                       | 17,579                            | 17,579  |
| 2100 Rents and Leases - Equipment               | 1,387                        | 1,115                        | 3,000                             | 3,000   |
| 2400 Special Departmental Expense               | 52,068                       | 53,131                       | 78,021                            | 78,021  |
| 2602 Garage Expense                             | 4,913                        | 4,229                        | 5,939                             | 5,939   |
| 2801 Utilities - Purchased Electricity          | 60,357                       | 60,254                       | 75,784                            | 75,784  |
| 2802 Utilities - Purchased Gas                  | 155,251                      | 118,425                      | 178,545                           | 178,545   |
| 2803 Utilities - Purchased Water                | 265                          | 258                          | 317                               | 317   |
| Total Services & Supplies                       | 379,615                      | 330,995                      | 481,829                           | 481,829   |
| TOTAL OPERATING EXPENSES                        | 379,615                      | 330,995                      | 481,829                           | 481,829   |
| OPERATING INCOME (LOSS)                         | 114,541                      | 90,770                       | 13,950                            | 13,950  |

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

| OPERATING DETAIL<br><br>(1)                                     | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| <b>NON-OPERATING REVENUES</b>                                   |                              |                              |                                   |   |
| Revenue from Use of Money and Property                          |                              |                              |                                   |   |
| 6610 Interest   | 2,762                        | 2,323                        | 2,675                             | 2,675   |
| Total Revenue from Use of Money and Property                    | 2,762                        | 2,323                        | 2,675                             | 2,675   |
| Miscellaneous Revenues  |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                                      | 0                            | 44                           | 0                                 | 0   |
| Total Miscellaneous Revenues                                    | 0                            | 44                           | 0                                 | 0   |
| <b>TOTAL NON-OPERATING REVENUES</b>                             | <b>2,762</b>                 | <b>2,367</b>                 | <b>2,675</b>                      | <b>2,675</b>  |
| <b>NON-OPERATING EXPENSES</b>                                   |                              |                              |                                   |   |
| Special Items   |                              |                              |                                   |   |
| 5000 Special Items  | 0                            | 0                            | 125,551                           | 125,551   |
| Total Special Items   | 0                            | 0                            | 125,551                           | 125,551   |
| <b>TOTAL NON-OPERATING EXPENSES</b>                             | <b>0</b>                     | <b>0</b>                     | <b>125,551</b>                    | <b>125,551</b>  |
| <b>NON-OPERATING INCOME (LOSS)</b>                              | <b>2,762</b>                 | <b>2,367</b>                 | <b>(122,876)</b>                  | <b>(122,876)</b>  |
| <b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b> | <b>117,303</b>               | <b>93,137</b>                | <b>(108,926)</b>                  | <b>(108,926)</b>  |
| 4804 Transfers Out - to Funds 400-499                           | (350,000)                    | (150,000)                    | (252,000)                         | (252,000)   |
| Changes to Reserves - Encumbrance - (Inc)/Dec.                  | 25,417                       | (2,058)                      | 0                                 | 0   |
| Changes to Reserves - Net Position - Reserved (Inc)/Dec.        | (93,070)                     | 0                            | 0                                 | 0   |
| <b>CHANGE IN NET POSITION</b>                                   | <b>(300,350)</b>             | <b>(58,921)</b>              | <b>(360,926)</b>                  | <b>(360,926)</b>  |
| Net Position - Beginning Balance                                | 722,883                      | 422,533                      | 360,926                           | 360,926   |
| Net Position - Ending Balance                                   | 422,533                      | 363,612                      | 0                                 | 0   |

FUND TITLE: 273 Orange County Waste &  
Recycling - Capital Project Fund  
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL<br><br>(1)                   | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES                            |                              |                              |                                   |   |
| Services & Supplies                           |                              |                              |                                   |   |
| 1400 Maintenance - Buildings and Improvements | 118,348                      | 0                            | 0                                 | 0   |
| 1900 Professional and Specialized Services    | 3,141                        | 757,521                      | 500,000                           | 500,000   |
| 1912 Investment Administrative Fees           | 18,494                       | 23,314                       | 250,000                           | 250,000   |
| Total Services & Supplies                     | 139,984                      | 780,836                      | 750,000                           | 750,000   |
| Capital Assets                                |                              |                              |                                   |   |
| Buildings & Improvements                      |                              |                              |                                   |   |
| 4200 Buildings and Improvements               | 0                            | 0                            | 25,064,194                        | 25,064,194  |
| Total Buildings & Improvements                | 0                            | 0                            | 25,064,194                        | 25,064,194  |
| Total Capital Assets                          | 0                            | 0                            | 25,064,194                        | 25,064,194  |
| Miscellaneous                                 |                              |                              |                                   |   |
| 5300 Depreciation                             | 607,048                      | 836,314                      | 0                                 | 0   |
| Total Miscellaneous                           | 607,048                      | 836,314                      | 0                                 | 0   |
| TOTAL OPERATING EXPENSES                      | 747,031                      | 1,617,150                    | 25,814,194                        | 25,814,194  |
| OPERATING INCOME (LOSS) - Note 1              | (747,031)                    | (1,617,150)                  | (25,814,194)                      | (25,814,194)  |
| NON-OPERATING REVENUES                        |                              |                              |                                   |   |
| Revenue from Use of Money and Property        |                              |                              |                                   |   |
| 6610 Interest                                 | 85,613                       | 136,289                      | 100,000                           | 100,000   |
| Total Revenue from Use of Money and Property  | 85,613                       | 136,289                      | 100,000                           | 100,000   |
| Miscellaneous Revenues                        |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                    | 0                            | 418                          | 0                                 | 0   |
| Total Miscellaneous Revenues                  | 0                            | 418                          | 0                                 | 0   |
| TOTAL NON-OPERATING REVENUES                  | 85,613                       | 136,707                      | 100,000                           | 100,000   |
| NON-OPERATING INCOME (LOSS)                   | 85,613                       | 136,707                      | 100,000                           | 100,000   |

FUND TITLE: 273 Orange County Waste &  
Recycling - Capital Project Fund  
SERVICE ACTIVITY: Sanitation

| OPERATING DETAIL<br><br>(1)                                       | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2 | (661,419)                    | (1,480,443)                  | (25,714,194)                      | (25,714,194)  |
| 7812 Transfers In - from Funds 2AA-299                            | 37,388,105                   | 12,222,542                   | 11,800,000                        | 11,800,000  |
| 4802 Transfers Out - to Funds 2AA-299                             | (5,600,000)                  | 0                            | 0                                 | 0   |
| Changes to Reserves - Encumbrance - (Inc)/Dec.                    | (6,660,708)                  | 1,952,859                    | 0                                 | 0   |
| Changes to Reserves - Net Position - Reserved (Inc)/Dec.          | (7,688,814)                  | 5,389,673                    | 2,299,141                         | 2,299,141   |
| Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec. | (17,437,434)                 | (27,498,975)                 | 0                                 | 0   |
| CHANGE IN NET POSITION  | (660,270)                    | (9,414,343)                  | (11,615,053)                      | (11,615,053)  |
| Net Position - Beginning Balance                                  | 20,315,533                   | 19,655,263                   | 11,615,053                        | 11,615,053  |
| Net Position - Ending Balance                                     | 19,655,263                   | 10,240,920                   | 0                                 | 0   |
| CAPITAL ASSET ACQUISITIONS  |                              |                              |                                   |   |
| 4200 Buildings and Improvements                                   |                              |                              |                                   |   |
| P720 OAL Interior Road Improvements                               | 355,025                      | 0                            | 500,000                           | 500,000   |
| P723 FRB East Flank Excavation & Drainage Improvement             | 9,867,336                    | 20,961,966                   | 0                                 | 0   |
| P724 FRB Wetlands Basin and West Channel Realignment              | 1,564,794                    | 0                            | 0                                 | 0   |
| P725 FRB Phase 8 B Liner Project                                  | 0                            | 0                            | 13,461,407                        | 13,461,407  |
| P726 FRB Ph8 C Excavation & Liner Construction                    | 4,970,742                    | 0                            | 0                                 | 0   |
| P727 FRB Ph8 C LFG Collection Header Design                       | 0                            | 0                            | 2,000,000                         | 2,000,000   |
| P733 OAL Front Face Partial Closure                               | 5,759                        | 7,369,672                    | 727,787                           | 727,787   |
| P735 OAL New Wheel Wash Station                                   | 0                            | 0                            | 750,000                           | 750,000   |
| P736 OAL New Potable Water Line and Tanks                         | 0                            | 0                            | 200,000                           | 200,000   |
| p737 Prima New Access Road  | 485,694                      | 0                            | 0                                 | 0   |
| P741 Prima Steel Materials Storage Structure                      | 0                            | 3,651                        | 400,000                           | 400,000   |
| P743 OAL Front Face Partial Closure Phase Ii                      | 0                            | 0                            | 1,300,000                         | 1,300,000   |
| P745 Prima La Pata Avenue Viewshed                                | 0                            | 0                            | 175,000                           | 175,000   |
| P746 FRB Crew Quarters Trailer And Parking Lot Projec             | 0                            | 0                            | 1,200,000                         | 1,200,000   |
| P747 FRB Metal Pre-Fabricated Building                            | 0                            | 0                            | 450,000                           | 450,000   |
| P748 FRB Backcut Irrigation Tank And Piping                       | 0                            | 0                            | 250,000                           | 250,000   |



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

| OPERATING DETAIL<br><br>(1)                                | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING REVENUES                                     |                              |                              |                                   |   |
| Revenue from Use of Money and Property                     |                              |                              |                                   |   |
| 6610 Interest  | 22,910                       | 31,633                       | 44,000                            | 44,000  |
| Total Revenue from Use of Money and Property               | 22,910                       | 31,633                       | 44,000                            | 44,000  |
| TOTAL NON-OPERATING REVENUES                               | 22,910                       | 31,633                       | 44,000                            | 44,000  |
| OPERATING INCOME (LOSS)                                    | 22,910                       | 31,633                       | 44,000                            | 44,000  |
| NON-OPERATING EXPENSES                                     |                              |                              |                                   |   |
| Special Items  |                              |                              |                                   |   |
| 5000 Special Items   | 0                            | 0                            | 1,073,000                         | 1,073,000   |
| Total Special Items  | 0                            | 0                            | 1,073,000                         | 1,073,000   |
| TOTAL NON-OPERATING EXPENSES                               | 0                            | 0                            | 1,073,000                         | 1,073,000   |
| NON-OPERATING INCOME (LOSS)                                | 22,910                       | 31,633                       | (1,029,000)                       | (1,029,000)   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS   | 22,910                       | 31,633                       | (1,029,000)                       | (1,029,000)   |
| 7812 Transfers In - from Funds 2AA-299                     | 1,000,000                    | 1,000,000                    | 0                                 | 0   |
| Changes to Reserves - Net Position - Restricted (Inc)/Dec. | 0                            | (1,069,122)                  | 0                                 | 0   |
| CHANGE IN NET POSITION                                     | 1,022,910                    | (37,489)                     | (1,029,000)                       | (1,029,000)   |
| Net Position - Beginning Balance                           | 46,211                       | 1,069,121                    | 1,029,000                         | 1,029,000   |
| Net Position - Ending Balance                              | 1,069,121                    | 1,031,632                    | 0                                 | 0   |
|  |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                              | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES                                       |                              |                              |                                   |   |
| Services & Supplies                                      |                              |                              |                                   |   |
| 1912 Investment Administrative Fees                      | 52,760                       | 49,767                       | 80,000                            | 80,000  |
| Total Services & Supplies                                | 52,760                       | 49,767                       | 80,000                            | 80,000  |
| TOTAL OPERATING EXPENSES                                 | 52,760                       | 49,767                       | 80,000                            | 80,000  |
| OPERATING INCOME (LOSS)                                  | (52,760)                     | (49,767)                     | (80,000)                          | (80,000)  |
| NON-OPERATING REVENUES                                   |                              |                              |                                   |   |
| Revenue from Use of Money and Property                   |                              |                              |                                   |   |
| 6610 Interest  | 236,365                      | 294,500                      | 297,000                           | 297,000   |
| Total Revenue from Use of Money and Property             | 236,365                      | 294,500                      | 297,000                           | 297,000   |
| Miscellaneous Revenues                                   |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                               | 267,210                      | 522,940                      | 500,000                           | 500,000   |
| Total Miscellaneous Revenues                             | 267,210                      | 522,940                      | 500,000                           | 500,000   |
| TOTAL NON-OPERATING REVENUES                             | 503,575                      | 817,440                      | 797,000                           | 797,000   |
| NON-OPERATING EXPENSES                                   |                              |                              |                                   |   |
| Special Items  |                              |                              |                                   |   |
| 5000 Special Items                                       | 0                            | 0                            | 1,461,995                         | 1,461,995   |
| Total Special Items                                      | 0                            | 0                            | 1,461,995                         | 1,461,995   |
| TOTAL NON-OPERATING EXPENSES                             | 0                            | 0                            | 1,461,995                         | 1,461,995   |
| NON-OPERATING INCOME (LOSS)                              | 503,575                      | 817,440                      | (664,995)                         | (664,995)   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 450,816                      | 767,673                      | (744,995)                         | (744,995)   |
| 7812 Transfers In - from Funds 2AA-299                   | 573,658                      | 783,516                      | 18,550                            | 18,550  |
| 4802 Transfers Out - to Funds 2AA-299                    | 0                            | 0                            | (31,816,373)                      | (31,816,373)  |
| Changes to Reserves - Net Position - Reserved (Inc)/Dec. | (4,000,000)                  | (1,274,881)                  | 31,816,373                        | 31,816,373  |

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

| OPERATING DETAIL<br><br>(1)      | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|----------------------------------|------------------------------|------------------------------|-----------------------------------|---|
| CHANGE IN NET POSITION           |                              |                              |                                   |   |
| Net Position - Beginning Balance | (2,975,526)                  | 276,308                      | (726,445)                         | (726,445)   |
| Net Position - Ending Balance    | 4,250,407                    | 1,274,881                    | 726,445                           | 726,445   |
|                                  | 1,274,881                    | 1,551,189                    | 0                                 | 0   |
|                                  |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                                | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES   |                              |                              |                                   |   |
| Services & Supplies  |                              |                              |                                   |   |
| 1912 Investment Administrative Fees                        | 9,683                        | 0                            | 0                                 | 0   |
| Total Services & Supplies                                  | 9,683                        | 0                            | 0                                 | 0   |
| TOTAL OPERATING EXPENSES                                   | 9,683                        | 0                            | 0                                 | 0   |
| OPERATING INCOME (LOSS)                                    | (9,683)                      | 0                            | 0                                 | 0   |
| NON-OPERATING REVENUES                                     |                              |                              |                                   |   |
| Revenue from Use of Money and Property                     |                              |                              |                                   |   |
| 6610 Interest  | 40,131                       | 0                            | 0                                 | 0   |
| Total Revenue from Use of Money and Property               | 40,131                       | 0                            | 0                                 | 0   |
| TOTAL NON-OPERATING REVENUES                               | 40,131                       | 0                            | 0                                 | 0   |
| NON-OPERATING INCOME (LOSS)                                | 40,131                       | 0                            | 0                                 | 0   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS   | 30,448                       | 0                            | 0                                 | 0   |
| 4802 Transfers Out - to Funds 2AA-299                      | (28,188,131)                 | 0                            | 0                                 | 0   |
| Changes to Reserves - Net Position - Restricted (Inc)/Dec. | 26,471,824                   | 0                            | 0                                 | 0   |
| CHANGE IN NET POSITION                                     | (1,685,860)                  | 0                            | 0                                 | 0   |
| Net Position - Beginning Balance                           | 1,685,860                    | 0                            | 0                                 | 0   |
| Net Position - Ending Balance                              | 0                            | 0                            | 0                                 | 0   |
|  |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                     | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES                              |                              |                              |                                   |   |
| Services & Supplies                             |                              |                              |                                   |   |
| 0600 Clothing and Personal Supplies             | 0                            | 0                            | 1,700                             | 1,700   |
| 0740 Enterprise Telephone Service Charges       | 0                            | 0                            | 9,500                             | 9,500   |
| 0742 Cell Phones, Pagers, Blackberry Devices    | 0                            | 0                            | 600                               | 600   |
| 1000 Household Expense                          | 0                            | 0                            | 7,000                             | 7,000   |
| 1001 Household Expense - Trash                  | 0                            | 0                            | 5,000                             | 5,000   |
| 1300 Maintenance Equipment - Non-IT Maintenance | 0                            | 0                            | 7,200                             | 7,200   |
| 1400 Maintenance - Buildings and Improvements   | 0                            | 0                            | 745,920                           | 745,920   |
| 1500 Medical, Dental and Laboratory Supplies    | 0                            | 0                            | 500                               | 500   |
| 1800 Office Expense                             | 0                            | 0                            | 1,450                             | 1,450   |
| 1809 Minor Office Equipment to be Controlled    | 0                            | 0                            | 3,000                             | 3,000   |
| 1900 Professional and Specialized Services      | 0                            | 1,157                        | 1,071,500                         | 1,071,500   |
| 1912 Investment Administrative Fees             | 109,425                      | 100,625                      | 244,753                           | 244,753   |
| 2100 Rents and Leases - Equipment               | 0                            | 0                            | 60,020                            | 60,020  |
| 2300 Small Tools and Instruments                | 0                            | 0                            | 3,500                             | 3,500   |
| 2400 Special Departmental Expense               | 0                            | 0                            | 1,275,000                         | 1,275,000   |
| 2490 Landfill Closure/Postclosure Costs         | 4,754,018                    | (23,526,061)                 | 6,200,000                         | 6,200,000   |
| 2600 Transportation and Travel - General        | 0                            | 0                            | 3,500                             | 3,500   |
| 2602 Garage Expense                             | 248                          | 80                           | 57,500                            | 57,500  |
| 2801 Utilities - Purchased Electricity          | 0                            | 0                            | 46,000                            | 46,000  |
| 2803 Utilities - Purchased Water                | 0                            | 0                            | 44,000                            | 44,000  |
| Total Services & Supplies                       | 4,863,690                    | (23,424,199)                 | 9,787,643                         | 9,787,643   |
| Other Charges                                   |                              |                              |                                   |   |
| 3700 Taxes and Assessments                      | 0                            | 0                            | 75,000                            | 75,000  |
| Total Other Charges                             | 0                            | 0                            | 75,000                            | 75,000  |
| TOTAL OPERATING EXPENSES                        | 4,863,690                    | (23,424,199)                 | 9,862,643                         | 9,862,643   |
| OPERATING INCOME (LOSS)                         | (4,863,690)                  | 23,424,199                   | (9,862,643)                       | (9,862,643)   |

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

| OPERATING DETAIL<br><br>(1)                                     | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| <b>NON-OPERATING REVENUES</b>                                   |                              |                              |                                   |   |
| Revenue from Use of Money and Property                          |                              |                              |                                   |   |
| 6610 Interest   | 489,129                      | 597,491                      | 793,000                           | 793,000   |
| Total Revenue from Use of Money and Property                    | 489,129                      | 597,491                      | 793,000                           | 793,000   |
| Miscellaneous Revenues  |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                                      | 0                            | 3,416                        | 0                                 | 0   |
| Total Miscellaneous Revenues                                    | 0                            | 3,416                        | 0                                 | 0   |
| <b>TOTAL NON-OPERATING REVENUES</b>                             | <b>489,129</b>               | <b>600,907</b>               | <b>793,000</b>                    | <b>793,000</b>  |
| <b>NON-OPERATING EXPENSES</b>                                   |                              |                              |                                   |   |
| Special Items   |                              |                              |                                   |   |
| 5000 Special Items  | 0                            | 0                            | 9,566,373                         | 9,566,373   |
| Total Special Items   | 0                            | 0                            | 9,566,373                         | 9,566,373   |
| <b>TOTAL NON-OPERATING EXPENSES</b>                             | <b>0</b>                     | <b>0</b>                     | <b>9,566,373</b>                  | <b>9,566,373</b>  |
| <b>NON-OPERATING INCOME (LOSS)</b>                              | <b>489,129</b>               | <b>600,907</b>               | <b>(8,773,373)</b>                | <b>(8,773,373)</b>  |
| <b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b> | <b>(4,374,561)</b>           | <b>24,025,106</b>            | <b>(18,636,016)</b>               | <b>(18,636,016)</b>   |
| 7810 Transfers In - from Fund 100                               | 783,516                      | 783,516                      | 983,516                           | 983,516   |
| 7812 Transfers In - from Funds 2AA-299                          | 0                            | 8,613,527                    | 31,816,373                        | 31,816,373  |
| 4800 Transfers Out - to Fund 100                                | 0                            | 0                            | (3,500,000)                       | (3,500,000)   |
| 4801 Transfers Out - to Funds 101-199                           | 0                            | 0                            | (28,316,373)                      | (28,316,373)  |
| 4802 Transfers Out - to Funds 2AA-299                           | (5,459,482)                  | (783,516)                    | 0                                 | 0   |
| Changes to Reserves - Encumbrance - (Inc)/Dec.                  | (172,553)                    | (351,231)                    | 0                                 | 0   |
| Changes to Reserves - Net Position - Reserved (Inc)/Dec.        | 6,871,198                    | 4,325,000                    | 0                                 | 0   |
| <b>CHANGE IN NET POSITION</b>                                   | <b>(2,351,882)</b>           | <b>36,612,402</b>            | <b>(17,652,500)</b>               | <b>(17,652,500)</b>   |
| Net Position - Beginning Balance                                | 9,122,935                    | 6,771,053                    | 17,652,500                        | 17,652,500  |
| Net Position - Ending Balance                                   | 6,771,053                    | 43,383,455                   | 0                                 | 0   |
|   |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                           | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING REVENUES</b>                             |                              |                              |                                   |   |
| Revenue from Use of Money and Property                |                              |                              |                                   |   |
| 6620 Rents and Concessions                            | 101,138,064                  | 105,585,625                  | 109,026,768                       | 109,318,300   |
| Total Revenue from Use of Money and Property          | 101,138,064                  | 105,585,625                  | 109,026,768                       | 109,318,300   |
| Charges For Services                                  |                              |                              |                                   |   |
| 7590 Other Charges for Services                       | 16,781,714                   | 16,862,454                   | 16,844,800                        | 16,844,800  |
| Total Charges For Services                            | 16,781,714                   | 16,862,454                   | 16,844,800                        | 16,844,800  |
| <b>TOTAL OPERATING REVENUES</b>                       | <b>117,919,778</b>           | <b>122,448,079</b>           | <b>125,871,568</b>                | <b>126,163,100</b>  |
| <b>OPERATING EXPENSES</b>                             |                              |                              |                                   |   |
| Salaries & Benefits                                   |                              |                              |                                   |   |
| 0100 Salaries and Wages                               | (12,786)                     | (105,202)                    | 0                                 | 0   |
| 0101 Regular Salaries                                 | 12,009,124                   | 11,822,578                   | 12,589,754                        | 12,766,768  |
| 0103 Overtime   | 332,750                      | 457,210                      | 364,282                           | 364,282   |
| 0104 Annual Leave Payoffs                             | 313,112                      | 287,551                      | 318,174                           | 318,174   |
| 0105 Vacation Payoffs                                 | 4,860                        | 9,810                        | 0                                 | 0   |
| 0110 Performance Incentive Pay                        | 6                            | 8                            | 0                                 | 0   |
| 0111 Other Pay  | 89,687                       | 92,643                       | 102,840                           | 102,840   |
| 0112 Other Salaries                                   | 89,149                       | 458                          | 0                                 | 0   |
| 0200 Retirement                                       | 3,316,697                    | 3,588,255                    | 3,735,657                         | 3,785,763   |
| 0204 County Paid Executive Deferred Compensation Plan | 11,263                       | 8,205                        | 9,818                             | 9,818   |
| 0205 1.62% Retirement ER Contribution 401(A) Plan     | 1,139                        | 6,441                        | 28,310                            | 30,234  |
| 0206 Retiree Medical                                  | 483,070                      | 425,922                      | 440,599                           | 446,795   |
| 0208 Pension Prepayment Discount                      | (226,438)                    | (234,699)                    | (196,956)                         | (196,956)   |
| 0301 Unemployment Insurance                           | (1,451)                      | 6                            | 0                                 | 0   |
| 0305 Salary Continuance Insurance                     | 23,178                       | 22,041                       | 23,548                            | 24,674  |
| 0306 Health Insurance                                 | 1,622,742                    | 1,602,915                    | 1,837,116                         | 1,883,280   |
| 0308 Dental Insurance                                 | 35,279                       | 32,582                       | 36,828                            | 37,944  |
| 0309 Life Insurance                                   | 7,399                        | 4,982                        | 3,888                             | 4,020   |

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

| OPERATING DETAIL<br><br>(1)                       | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued                     |                              |                              |                                   |   |
| Salaries & Benefits, Continued                    |                              |                              |                                   |   |
| 0310 Accidental Death and Dismemberment Insurance | 703                          | 671                          | 1,068                             | 1,116   |
| 0319 Other Insurance                              | 90,833                       | 90,836                       | 81,312                            | 82,944  |
| 0352 Workers Compensation - General               | 265,384                      | 286,966                      | 330,290                           | 330,290   |
| 0401 Medicare                                     | 169,906                      | 168,964                      | 172,468                           | 175,038   |
| 0402 Executive Car Allowance                      | 11,475                       | 9,208                        | 18,360                            | 18,360  |
| 0403 Optional Benefit Program                     | 108,917                      | 104,726                      | 117,624                           | 121,128   |
| Total Salaries & Benefits                         | 18,745,996                   | 18,683,076                   | 20,014,980                        | 20,306,512  |
| Services & Supplies                               |                              |                              |                                   |   |
| 0600 Clothing and Personal Supplies               | 39,145                       | 30,442                       | 67,150                            | 67,150  |
| 0700 Communications                               | 6,072                        | 0                            | 0                                 | 0   |
| 0740 Enterprise Telephone Service Charges         | 38,820                       | 38,820                       | 40,000                            | 40,000  |
| 0741 Telephone Service Charges from Vendors       | 171,114                      | 172,370                      | 189,500                           | 189,500   |
| 0742 Cell Phones, Pagers, Blackberry Devices      | 34,247                       | 39,553                       | 51,300                            | 51,300  |
| 1000 Household Expense                            | 4,302,738                    | 4,700,900                    | 4,977,000                         | 4,977,000   |
| 1100 Insurance                                    | 2,462,706                    | 2,359,011                    | 2,420,636                         | 2,420,636   |
| 1300 Maintenance Equipment - Non-IT Maintenance   | 122,200                      | 169,998                      | 175,500                           | 175,500   |
| 1340 Software Maintenance & Support               | 496,644                      | 498,798                      | 657,392                           | 657,392   |
| 1341 Hardware Maintenance & Support               | 1,420,771                    | 1,152,390                    | 1,755,234                         | 1,755,234   |
| 1400 Maintenance - Buildings and Improvements     | 11,723,603                   | 8,883,333                    | 10,791,126                        | 10,791,126  |
| 1402 Minor Alterations and Improvements           | 1,374,664                    | 904,775                      | 2,205,000                         | 2,205,000   |
| 1500 Medical, Dental and Laboratory Supplies      | 139                          | 0                            | 0                                 | 0   |
| 1600 Memberships                                  | 108,340                      | 108,550                      | 113,810                           | 113,810   |
| 1800 Office Expense                               | 288,122                      | 315,081                      | 546,398                           | 546,398   |
| 1801 Duplicating Services (CEO/Reprographics)     | 6,498                        | 11,475                       | 9,000                             | 9,000   |
| 1802 Periodicals and Journals                     | 10,001                       | 8,066                        | 1,000                             | 1,000   |
| 1803 Postage                                      | 26,419                       | 19,911                       | 20,000                            | 20,000  |
| 1806 Printing Costs - Outside Vendors             | 4,327                        | 11,115                       | 0                                 | 0   |

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

| OPERATING DETAIL<br><br>(1)                           | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued                         |                              |                              |                                   |   |
| Services & Supplies, Continued                        |                              |                              |                                   |   |
| 1809 Minor Office Equipment to be Controlled          | 233,175                      | 63,410                       | 37,100                            | 37,100  |
| 1840 IT Hardware Purchases (Purchases under \$5,000)  | 257,940                      | 226,837                      | 209,100                           | 209,100   |
| 1900 Professional and Specialized Services            | 36,270,501                   | 35,303,603                   | 38,042,946                        | 38,042,946  |
| 1911 CWCAP Charges                                    | 989,236                      | 888,238                      | 1,000,000                         | 1,000,000   |
| 1912 Investment Administrative Fees                   | 56,533                       | 76,503                       | 50,000                            | 50,000  |
| 1913 Merchant Fees                                    | 859,383                      | 914,678                      | 925,000                           | 925,000   |
| 1940 Enterprise IT Services                           | 123,788                      | 128,653                      | 150,000                           | 150,000   |
| 1941 IT Professional Services Contracts               | 539,084                      | 513,649                      | 655,694                           | 655,694   |
| 2000 Publications and Legal Notices                   | 154,136                      | 35,762                       | 36,000                            | 36,000  |
| 2100 Rents and Leases - Equipment                     | 68,518                       | 72,875                       | 108,650                           | 108,650   |
| 2140 Software Leases & Licenses                       | 127,890                      | 169,691                      | 199,409                           | 199,409   |
| 2200 Rents and Leases - Buildings and Improvements    | 15,299                       | 15,417                       | 23,131                            | 23,131  |
| 2300 Small Tools and Instruments                      | 32,532                       | 46,794                       | 48,600                            | 48,600  |
| 2400 Special Departmental Expense                     | 259,299                      | 377,038                      | 591,050                           | 591,050   |
| 2409 Minor Special Dept. Equipment to be Controlled   | 0                            | 3,926                        | 70,862                            | 70,862  |
| 2600 Transportation and Travel - General              | 189,155                      | 169,275                      | 205,331                           | 205,331   |
| 2601 Private Auto Mileage                             | 2,974                        | 2,476                        | 9,950                             | 9,950   |
| 2602 Garage Expense                                   | 427,848                      | 422,449                      | 500,000                           | 500,000   |
| 2700 Transportation and Travel - Meetings/Conferences | 32,933                       | 37,604                       | 90,000                            | 90,000  |
| 2740 IT Training & Travel                             | 1,500                        | 0                            | 0                                 | 0   |
| 2800 Utilities  | 749                          | 1,076                        | 750                               | 750   |
| 2801 Utilities - Purchased Electricity                | 2,131,053                    | 2,665,807                    | 2,000,000                         | 2,000,000   |
| 2802 Utilities - Purchased Gas                        | 1,599,226                    | 1,116,312                    | 1,500,000                         | 1,500,000   |
| 2803 Utilities - Purchased Water                      | 351,728                      | 356,595                      | 375,000                           | 375,000   |
| Total Services & Supplies                             | 67,361,049                   | 63,033,256                   | 70,848,619                        | 70,848,619  |
| Other Charges   |                              |                              |                                   |   |
| 3100 Contributions to Non-County Government Agencies  | 0                            | 0                            | 3,500,000                         | 3,500,000   |

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

| OPERATING DETAIL<br><br>(1)                  | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued                |                              |                              |                                   |   |
| Other Charges, Continued                     |                              |                              |                                   |   |
| 3700 Taxes and Assessments                   | 188,120                      | 188,502                      | 185,000                           | 185,000   |
| Total Other Charges                          | 188,120                      | 188,502                      | 3,685,000                         | 3,685,000   |
| Capital Assets                               |                              |                              |                                   |   |
| Equipment                                    |                              |                              |                                   |   |
| 4000 Equipment (Purchases over \$5,000)      | 0                            | 0                            | 627,437                           | 627,437   |
| 4040 IT Equipment (Purchases over \$5,000)   | 0                            | 0                            | 1,245,000                         | 1,245,000   |
| Total Equipment                              | 0                            | 0                            | 1,872,437                         | 1,872,437   |
| Total Capital Assets                         | 0                            | 0                            | 1,872,437                         | 1,872,437   |
| Miscellaneous                                |                              |                              |                                   |   |
| 5300 Depreciation                            | 7,393,930                    | 7,348,913                    | 7,000,000                         | 7,000,000   |
| 5350 Amortization                            | 27,760                       | 27,836                       | 0                                 | 0   |
| Total Miscellaneous                          | 7,421,690                    | 7,376,749                    | 7,000,000                         | 7,000,000   |
| <b>TOTAL OPERATING EXPENSES</b>              | <b>93,716,856</b>            | <b>89,281,583</b>            | <b>103,421,036</b>                | <b>103,712,568</b>  |
| <b>OPERATING INCOME (LOSS)</b>               | <b>24,202,922</b>            | <b>33,166,496</b>            | <b>22,450,532</b>                 | <b>22,450,532</b>   |
| <b>NON-OPERATING REVENUES</b>                |                              |                              |                                   |   |
| Fines, Forfeitures & Penalties               |                              |                              |                                   |   |
| 6530 Forfeitures and Penalties               | 236,769                      | 163,621                      | 186,300                           | 186,300   |
| Total Fines, Forfeitures & Penalties         | 236,769                      | 163,621                      | 186,300                           | 186,300   |
| Revenue from Use of Money and Property       |                              |                              |                                   |   |
| 6610 Interest                                | 253,961                      | 437,336                      | 400,600                           | 400,600   |
| Total Revenue from Use of Money and Property | 253,961                      | 437,336                      | 400,600                           | 400,600   |
| Intergovernmental Revenues                   |                              |                              |                                   |   |
| 6970 State - Other                           | 0                            | 11,266                       | 0                                 | 0   |
| 7110 Federal - Other                         | 181,500                      | 189,375                      | 181,500                           | 181,500   |
| 7130 Other Governmental Agencies             | 401,736                      | 274,268                      | 0                                 | 0   |
| Total Intergovernmental Revenues             | 583,236                      | 474,909                      | 181,500                           | 181,500   |

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

| OPERATING DETAIL<br><br>(1)                                       | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING REVENUES, Continued                                 |                              |                              |                                   |   |
| Charges For Services  |                              |                              |                                   |   |
| 7320 Auditing and Accounting Fees                                 | 5,940                        | 0                            | 5,900                             | 5,900   |
| Total Charges For Services  | 5,940                        | 0                            | 5,900                             | 5,900   |
| Miscellaneous Revenues  |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue  | 341,414                      | 481,365                      | 15,300                            | 15,300  |
| 7680 Six-Month Expired (Outlawed) Checks                          | 258                          | 0                            | 0                                 | 0   |
| 7690 Returned Check Charges                                       | (48)                         | 40                           | 200                               | 200   |
| Total Miscellaneous Revenues                                      | 341,624                      | 481,405                      | 15,500                            | 15,500  |
| TOTAL NON-OPERATING REVENUES                                      | 1,421,531                    | 1,557,271                    | 789,800                           | 789,800   |
| NON-OPERATING EXPENSES  |                              |                              |                                   |   |
| Special Items   |                              |                              |                                   |   |
| 5000 Special Items  | 0                            | 0                            | 4,361,808                         | 4,361,808   |
| Total Special Items   | 0                            | 0                            | 4,361,808                         | 4,361,808   |
| Miscellaneous   |                              |                              |                                   |   |
| 5400 Loss or (Gain) on Disposition of Assets                      | (14,614)                     | (9,965)                      | 0                                 | 0   |
| Total Miscellaneous   | (14,614)                     | (9,965)                      | 0                                 | 0   |
| TOTAL NON-OPERATING EXPENSES                                      | (14,614)                     | (9,965)                      | 4,361,808                         | 4,361,808   |
| NON-OPERATING INCOME (LOSS)                                       | 1,436,144                    | 1,567,236                    | (3,572,008)                       | (3,572,008)   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS          | 25,639,067                   | 34,733,733                   | 18,878,524                        | 18,878,524  |
| 4802 Transfers Out - to Funds 2AA-299                             | (6,509,563)                  | (6,509,513)                  | (56,113,917)                      | (56,113,917)  |
| Changes to Reserves - Encumbrance - (Inc)/Dec.                    | 803,650                      | (742,723)                    | 0                                 | 0   |
| Changes to Reserves - Net Position - Reserved (Inc)/Dec.          | 53,036,205                   | 5,459,554                    | (22,776,105)                      | (22,776,105)  |
| Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec. | 7,194,817                    | 6,616,089                    | 0                                 | 0   |

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

| OPERATING DETAIL<br><br>(1)                | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| CHANGE IN NET POSITION                     | 80,164,177                   | 39,557,141                   | (60,011,498)                      | (60,011,498)  |
| Net Position - Beginning Balance           | (57,388,072)                 | 22,776,105                   | 60,011,498                        | 60,011,498  |
| Net Position - Ending Balance              | 22,776,105                   | 62,333,246                   | 0                                 | 0   |
| CAPITAL ASSET ACQUISITIONS                 |                              |                              |                                   |   |
| Equipment                                  |                              |                              |                                   |   |
| 4000 Equipment (Purchases over \$5,000)    | 351,887                      | 0                            | 627,437                           | 627,437   |
| 4040 IT Equipment (Purchases over \$5,000) | 359,721                      | 0                            | 1,245,000                         | 1,245,000   |
| Total Equipment                            | 711,608                      | 0                            | 1,872,437                         | 1,872,437   |
| TOTAL CAPITAL ASSET ACQUISITIONS           | 711,608                      | 0                            | 1,872,437                         | 1,872,437   |

FUND TITLE: 281 Airport Construction Fund  
SERVICE ACTIVITY: Airport Construction

| OPERATING DETAIL<br><br>(1)                  | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES                           |                              |                              |                                   |   |
| Services & Supplies                          |                              |                              |                                   |   |
| 1912 Investment Administrative Fees          | 16,544                       | 7,142                        | 5,000                             | 5,000   |
| Total Services & Supplies                    | 16,544                       | 7,142                        | 5,000                             | 5,000   |
| Capital Assets                               |                              |                              |                                   |   |
| Buildings & Improvements                     |                              |                              |                                   |   |
| 4200 Buildings and Improvements              | 0                            | 0                            | 38,200,000                        | 38,200,000  |
| Total Buildings & Improvements               | 0                            | 0                            | 38,200,000                        | 38,200,000  |
| Total Capital Assets                         | 0                            | 0                            | 38,200,000                        | 38,200,000  |
| Miscellaneous                                |                              |                              |                                   |   |
| 5300 Depreciation                            | 16,962,805                   | 18,517,543                   | 19,500,000                        | 19,500,000  |
| Total Miscellaneous                          | 16,962,805                   | 18,517,543                   | 19,500,000                        | 19,500,000  |
| TOTAL OPERATING EXPENSES                     | 16,979,348                   | 18,524,686                   | 57,705,000                        | 57,705,000  |
| OPERATING INCOME (LOSS) - Note 1             | (16,979,348)                 | (18,524,686)                 | (57,705,000)                      | (57,705,000)  |
| NON-OPERATING REVENUES                       |                              |                              |                                   |   |
| Revenue from Use of Money and Property       |                              |                              |                                   |   |
| 6610 Interest                                | 72,865                       | 41,608                       | 19,600                            | 19,600  |
| Total Revenue from Use of Money and Property | 72,865                       | 41,608                       | 19,600                            | 19,600  |
| Intergovernmental Revenues                   |                              |                              |                                   |   |
| 6920 State -Construction                     | 23,638                       | 0                            | 0                                 | 0   |
| 7050 Federal - Construction                  | 5,253,082                    | 9,214,779                    | 3,405,300                         | 3,405,300   |
| Total Intergovernmental Revenues             | 5,276,720                    | 9,214,779                    | 3,405,300                         | 3,405,300   |
| Miscellaneous Revenues                       |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                   | 0                            | 194                          | 0                                 | 0   |
| Total Miscellaneous Revenues                 | 0                            | 194                          | 0                                 | 0   |
| TOTAL NON-OPERATING REVENUES                 | 5,349,585                    | 9,256,580                    | 3,424,900                         | 3,424,900   |
| NON-OPERATING INCOME (LOSS)                  | 5,349,585                    | 9,256,580                    | 3,424,900                         | 3,424,900   |

FUND TITLE: 281 Airport Construction Fund  
SERVICE ACTIVITY: Airport Construction

| OPERATING DETAIL<br><br>(1)                                       | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2 | (11,629,763)                 | (9,268,106)                  | (54,280,100)                      | (54,280,100)  |
| 7812 Transfers In - from Funds 2AA-299                            | 3,354,136                    | 0                            | 49,601,504                        | 49,601,504  |
| Changes to Reserves - Encumbrance - (Inc)/Dec.                    | 5,431,068                    | 6,202,404                    | 0                                 | 0   |
| Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec. | (3,890,509)                  | 1,029,628                    | 0                                 | 0   |
| CHANGE IN NET POSITION  | (6,735,069)                  | (2,036,074)                  | (4,678,596)                       | (4,678,596)   |
| Net Position - Beginning Balance                                  | 12,619,792                   | 5,884,723                    | 4,678,596                         | 4,678,596   |
| Net Position - Ending Balance                                     | 5,884,723                    | 3,848,649                    | 0                                 | 0   |
| CAPITAL ASSET ACQUISITIONS  |                              |                              |                                   |   |
| 4200 Buildings and Improvements                                   |                              |                              |                                   |   |
| P100 Contingency- AIP   | 0                            | 0                            | 1,500,000                         | 1,500,000   |
| P101 PM/Consultant Services                                       | (110,932)                    | (50,683)                     | 1,850,000                         | 1,850,000   |
| P103 Proj Cont Cost Estimating                                    | (56,592)                     | 0                            | 0                                 | 0   |
| P107 Testing & Inspection   | 0                            | 0                            | 1,000,000                         | 1,000,000   |
| P200 Parking Structure C, Phase 2                                 | 1,165,653                    | 10,829                       | 0                                 | 0   |
| P201 Terminal C   | 69,453                       | 41,862                       | 0                                 | 0   |
| P202 Terminal Improvements  | 1,582,847                    | 1,633,645                    | 20,000,000                        | 20,000,000  |
| P204 Bristol Street Slope Stabilization                           | 150,632                      | 2,136,356                    | 0                                 | 0   |
| P206 Maintenance Building   | 8,255,546                    | 5,990                        | 0                                 | 0   |
| P208 Parc Upgrade   | (204,917)                    | 0                            | 0                                 | 0   |
| P209 Wireless Commun-Terminal                                     | 362,674                      | 4,213                        | 0                                 | 0   |
| P211 Paularino Gate Improvements                                  | 0                            | 286,779                      | 2,600,000                         | 2,600,000   |
| P220 Common Use Passenger Processing System (CUPPS)               | 56,592                       | 0                            | 0                                 | 0   |
| P242 Recnst Perimeter Rd West Ph II                               | 4,766,227                    | 88,389                       | 0                                 | 0   |
| P262 Tiedown Shade Structure                                      | 55,243                       | 0                            | 0                                 | 0   |
| P269 Seismic Remediation Elev Rdwys                               | 479,403                      | 6,793                        | 0                                 | 0   |
| P270 Baker Street Gate Improvements                               | 5,216                        | 0                            | 0                                 | 0   |
| P271 BHS Terminal C   | 158,203                      | 0                            | 0                                 | 0   |
| P272 Terminal A&B Baggage Handling system Enhancem                | 928,673                      | 11,957,661                   | 100,000                           | 100,000   |

FUND TITLE: 281 Airport Construction Fund  
 SERVICE ACTIVITY: Airport Construction

| OPERATING DETAIL<br><br>(1)   | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| CAPITAL ASSET ACQUISITIONS, Continued   |                              |                              |                                   |   |
| 4200 Buildings and Improvements, Continued  |                              |                              |                                   |   |
| P273 Airline Offices Tenant Improvements  | 672,783                      | (5,994)                      | 0                                 | 0   |
| P274 Concessionaire Tenant Improvements   | 255,440                      | 6,577                        | 0                                 | 0   |
| P276 Terminal B Chiller Room Modifications  | 49,682                       | 0                            | 0                                 | 0   |
| P277 TSA Modular Building   | 46,161                       | 0                            | 0                                 | 0   |
| P278 Campus Dr/Bristol St Right Turn Lane   | 265,649                      | 241,352                      | 100,000                           | 100,000   |
| P401 Runway Redesign/Change   | 617,168                      | 200,187                      | 0                                 | 0   |
| P404 Central Plant- Generator Engines Blackstart  | 0                            | 4,292                        | 0                                 | 0   |
| P405 Cell Phone Lot   | 8,727                        | 162,205                      | 50,000                            | 50,000  |
| P406 Terminal C BHS CBRA Upgrades   | 564,667                      | 342,042                      | 0                                 | 0   |
| P407 Terminal A & B Information Booth Upgrades  | 23,644                       | 220,752                      | 0                                 | 0   |
| P408 Terminal A&B Secure Side Floor Covering Improvem   | 348,174                      | 0                            | 0                                 | 0   |
| P409 Station 18 Improvements  | 0                            | 35,850                       | 1,000,000                         | 1,000,000   |
| P410 Central Plant Electrical Loadshedding  | 0                            | 0                            | 1,000,000                         | 1,000,000   |
| P412 Central Plant Site Office & Storage Units  | 21,233                       | 3,933                        | 0                                 | 0   |
| P413 Rental Car Parking Reconfigurations  | 305,914                      | 23,034                       | 0                                 | 0   |
| P414 Main Street & Employee Lot Resurfacing   | 0                            | 73,547                       | 200,000                           | 200,000   |
| P415 Airfeild Guard Lights & Edge Lights  | 0                            | 0                            | 1,000,000                         | 1,000,000   |
| P416 Parking Srtructures A1, A2 & B2 Repairs  | 0                            | 0                            | 300,000                           | 300,000   |
| P417 Airfeild lighting Control Upgrade  | 0                            | 0                            | 250,000                           | 250,000   |
| P418 ARFF Foam Discharge Containment Unit   | 0                            | 0                            | 250,000                           | 250,000   |
| P419 Upgrade Common Use Passenger Processing System   | 0                            | 58,305                       | 7,000,000                         | 7,000,000   |
| P933 Terminal Emergency Generator Relocation And Repl   | 10,150                       | 0                            | 0                                 | 0   |
| Total 4200 Buildings and Improvements   | 20,853,314                   | 17,487,916                   | 38,200,000                        | 38,200,000  |
| TOTAL CAPITAL ASSET ACQUISITIONS  | 20,853,314                   | 17,487,916                   | 38,200,000                        | 38,200,000  |
| Note 1 - Operating Loss is overstated in the 2015-16 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end. |                              |                              |                                   |   |

FUND TITLE: 281 Airport Construction Fund  
 SERVICE ACTIVITY: Airport Construction

| OPERATING DETAIL<br><br>(1)   | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2015-16 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                  | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES                           |                              |                              |                                   |   |
| Services & Supplies                          |                              |                              |                                   |   |
| 1900 Professional and Specialized Services   | 17,300                       | 28,429                       | 100,000                           | 100,000   |
| 1912 Investment Administrative Fees          | 48,116                       | 47,741                       | 0                                 | 0   |
| Total Services & Supplies                    | 65,416                       | 76,171                       | 100,000                           | 100,000   |
| Miscellaneous                                |                              |                              |                                   |   |
| 5300 Depreciation                            | 2,396,092                    | 2,396,092                    | 2,500,000                         | 2,500,000   |
| Total Miscellaneous                          | 2,396,092                    | 2,396,092                    | 2,500,000                         | 2,500,000   |
| TOTAL OPERATING EXPENSES                     | 2,461,507                    | 2,472,262                    | 2,600,000                         | 2,600,000   |
| OPERATING INCOME (LOSS)                      | (2,461,507)                  | (2,472,262)                  | (2,600,000)                       | (2,600,000)   |
| NON-OPERATING REVENUES                       |                              |                              |                                   |   |
| Revenue from Use of Money and Property       |                              |                              |                                   |   |
| 6610 Interest                                | 322,496                      | 509,855                      | 322,500                           | 322,500   |
| Total Revenue from Use of Money and Property | 322,496                      | 509,855                      | 322,500                           | 322,500   |
| Miscellaneous Revenues                       |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                   | 285,630                      | 559,790                      | 0                                 | 0   |
| 7720 Passenger Facility Charge               | 18,196,108                   | 18,850,177                   | 18,931,200                        | 18,931,200  |
| Total Miscellaneous Revenues                 | 18,481,738                   | 19,409,967                   | 18,931,200                        | 18,931,200  |
| TOTAL NON-OPERATING REVENUES                 | 18,804,234                   | 19,919,822                   | 19,253,700                        | 19,253,700  |
| NON-OPERATING EXPENSES                       |                              |                              |                                   |   |
| Other Charges                                |                              |                              |                                   |   |
| 3200 Bond Redemption                         | 0                            | 0                            | 7,530,000                         | 7,530,000   |
| 3300 Interest on Bonds                       | 11,450,906                   | 9,873,009                    | 10,179,825                        | 10,179,825  |
| Total Other Charges                          | 11,450,906                   | 9,873,009                    | 17,709,825                        | 17,709,825  |
| TOTAL NON-OPERATING EXPENSES                 | 11,450,906                   | 9,873,009                    | 17,709,825                        | 17,709,825  |
| NON-OPERATING INCOME (LOSS)                  | 7,353,328                    | 10,046,813                   | 1,543,875                         | 1,543,875   |

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

| OPERATING DETAIL<br><br>(1)  | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1  | 4,891,821                    | 7,574,550                    | (1,056,125)                       | (1,056,125)   |
| 7812 Transfers In - from Funds 2AA-299   | 6,509,563                    | 6,509,513                    | 6,512,413                         | 6,512,413   |
| 4802 Transfers Out - to Funds 2AA-299  | (3,354,136)                  | 0                            | 0                                 | 0   |
| Changes to Reserves - Encumbrance - (Inc)/Dec.   | 0                            | 15,522                       | 0                                 | 0   |
| Changes to Reserves - Net Position - Reserved (Inc)/Dec.   | (32,902,637)                 | (45,866,245)                 | (13,603,979)                      | (13,603,979)  |
| Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.  | (27,900,272)                 | (5,224,049)                  | 0                                 | 0   |
| CHANGE IN NET POSITION   | (52,755,662)                 | (36,990,709)                 | (8,147,691)                       | (8,147,691)   |
| Net Position - Beginning Balance   | 98,621,907                   | 45,866,245                   | 8,147,691                         | 8,147,691   |
| Net Position - Ending Balance  | 45,866,245                   | 8,875,535                    | 0                                 | 0   |
| <p>Note 1 - Loss Before Capital Contributions and Transfers is overstated in the 2015-16 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end.</p> |                              |                              |                                   |   |

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

| OPERATING DETAIL<br>(1)                                    | 2013-14<br>Actual<br>(2) | 2014-15<br>Actual<br>(3) | 2015-16<br>Recommended<br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br>(5) |
|--|--------------------------|--------------------------|-------------------------------|---|
| OPERATING EXPENSES   |                          |                          |                               |   |
| Services & Supplies  |                          |                          |                               |   |
| 1912 Investment Administrative Fees                        | 21,930                   | 20,392                   | 25,000                        | 25,000  |
| 2490 Landfill Closure/Postclosure Costs                    | 504,525                  | 291,108                  | 900,000                       | 900,000   |
| Total Services & Supplies                                  | 526,455                  | 311,500                  | 925,000                       | 925,000   |
| TOTAL OPERATING EXPENSES                                   | 526,455                  | 311,500                  | 925,000                       | 925,000   |
| OPERATING INCOME (LOSS)                                    | (526,455)                | (311,500)                | (925,000)                     | (925,000)   |
| NON-OPERATING REVENUES                                     |                          |                          |                               |   |
| Revenue from Use of Money and Property                     |                          |                          |                               |   |
| 6610 Interest  | 98,244                   | 120,660                  | 160,000                       | 160,000   |
| Total Revenue from Use of Money and Property               | 98,244                   | 120,660                  | 160,000                       | 160,000   |
| Miscellaneous Revenues                                     |                          |                          |                               |   |
| 7670 Miscellaneous Revenue                                 | 0                        | 658                      | 0                             | 0   |
| Total Miscellaneous Revenues                               | 0                        | 658                      | 0                             | 0   |
| TOTAL NON-OPERATING REVENUES                               | 98,244                   | 121,319                  | 160,000                       | 160,000   |
| NON-OPERATING INCOME (LOSS)                                | 98,244                   | 121,319                  | 160,000                       | 160,000   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS   | (428,211)                | (190,181)                | (765,000)                     | (765,000)   |
| Changes to Reserves - Net Position - Reserved (Inc)/Dec.   | 0                        | 0                        | 14,116,673                    | 14,116,673  |
| Changes to Reserves - Net Position - Restricted (Inc)/Dec. | 724,001                  | 401,211                  | (13,392,648)                  | (13,392,648)  |
| CHANGE IN NET POSITION                                     | 295,790                  | 211,030                  | (40,975)                      | (40,975)  |
| Net Position - Beginning Balance                           | 258,317                  | 554,107                  | 40,975                        | 40,975  |
| Net Position - Ending Balance                              | 554,107                  | 765,137                  | 0                             | 0   |
|  |                          |                          |                               |   |

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

| OPERATING DETAIL<br><br>(1)                          | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING REVENUES</b>                            |                              |                              |                                   |   |
| Charges For Services                                 |                              |                              |                                   |   |
| 7520 Sanitation Services                             | 31,938,580                   | 40,170,938                   | 40,800,000                        | 40,800,000  |
| 7590 Other Charges for Services                      | 40                           | 41                           | 0                                 | 0   |
| Total Charges For Services                           | 31,938,620                   | 40,170,979                   | 40,800,000                        | 40,800,000  |
| <b>TOTAL OPERATING REVENUES</b>                      | <b>31,938,620</b>            | <b>40,170,979</b>            | <b>40,800,000</b>                 | <b>40,800,000</b>   |
| <b>OPERATING EXPENSES</b>                            |                              |                              |                                   |   |
| Services & Supplies                                  |                              |                              |                                   |   |
| 1912 Investment Administrative Fees                  | 3,135                        | 4,490                        | 198,606                           | 198,606   |
| Total Services & Supplies                            | 3,135                        | 4,490                        | 198,606                           | 198,606   |
| Other Charges  |                              |                              |                                   |   |
| 3100 Contributions to Non-County Government Agencies | 1,546,619                    | 1,946,710                    | 2,300,000                         | 2,300,000   |
| 3700 Taxes and Assessments                           | 1,921,578                    | 2,390,584                    | 2,700,000                         | 2,700,000   |
| Total Other Charges                                  | 3,468,197                    | 4,337,294                    | 5,000,000                         | 5,000,000   |
| <b>TOTAL OPERATING EXPENSES</b>                      | <b>3,471,332</b>             | <b>4,341,783</b>             | <b>5,198,606</b>                  | <b>5,198,606</b>  |
| <b>OPERATING INCOME (LOSS)</b>                       | <b>28,467,288</b>            | <b>35,829,195</b>            | <b>35,601,394</b>                 | <b>35,601,394</b>   |
| <b>NON-OPERATING REVENUES</b>                        |                              |                              |                                   |   |
| Fines, Forfeitures & Penalties                       |                              |                              |                                   |   |
| 6530 Forfeitures and Penalties                       | 933                          | 9,262                        | 0                                 | 0   |
| Total Fines, Forfeitures & Penalties                 | 933                          | 9,262                        | 0                                 | 0   |
| Revenue from Use of Money and Property               |                              |                              |                                   |   |
| 6610 Interest  | 14,890                       | 28,232                       | 10,000                            | 10,000  |
| Total Revenue from Use of Money and Property         | 14,890                       | 28,232                       | 10,000                            | 10,000  |
| Miscellaneous Revenues                               |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                           | 0                            | 35                           | 0                                 | 0   |
| Total Miscellaneous Revenues                         | 0                            | 35                           | 0                                 | 0   |
| <b>TOTAL NON-OPERATING REVENUES</b>                  | <b>15,823</b>                | <b>37,529</b>                | <b>10,000</b>                     | <b>10,000</b>   |

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

| OPERATING DETAIL<br><br>(1)                              | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING INCOME (LOSS)                              | 15,823                       | 37,529                       | 10,000                            | 10,000  |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 28,483,110                   | 35,866,724                   | 35,611,394                        | 35,611,394  |
| 4800 Transfers Out - to Fund 100                         | (17,222,947)                 | (19,810,831)                 | (17,065,000)                      | (17,065,000)  |
| 4802 Transfers Out - to Funds 2AA-299                    | (11,260,553)                 | (16,051,734)                 | (18,745,000)                      | (18,745,000)  |
| CHANGE IN NET POSITION                                   | (389)                        | 4,159                        | (198,606)                         | (198,606)   |
| Net Position - Beginning Balance                         | 198,995                      | 198,606                      | 198,606                           | 198,606   |
| Net Position - Ending Balance                            | 198,606                      | 202,765                      | 0                                 | 0   |

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

| OPERATING DETAIL<br><br>(1)                                | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES   |                              |                              |                                   |   |
| Services & Supplies  |                              |                              |                                   |   |
| 1912 Investment Administrative Fees                        | 29,221                       | 27,172                       | 40,000                            | 40,000  |
| 2490 Landfill Closure/Postclosure Costs                    | 1,939,929                    | (5,189,625)                  | 2,800,000                         | 2,800,000   |
| Total Services & Supplies                                  | 1,969,150                    | (5,162,454)                  | 2,840,000                         | 2,840,000   |
| TOTAL OPERATING EXPENSES                                   | 1,969,150                    | (5,162,454)                  | 2,840,000                         | 2,840,000   |
| OPERATING INCOME (LOSS)                                    | (1,969,150)                  | 5,162,454                    | (2,840,000)                       | (2,840,000)   |
| NON-OPERATING REVENUES                                     |                              |                              |                                   |   |
| Revenue from Use of Money and Property                     |                              |                              |                                   |   |
| 6610 Interest  | 130,907                      | 160,777                      | 220,000                           | 220,000   |
| Total Revenue from Use of Money and Property               | 130,907                      | 160,777                      | 220,000                           | 220,000   |
| Miscellaneous Revenues                                     |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                                 | 0                            | 877                          | 0                                 | 0   |
| Total Miscellaneous Revenues                               | 0                            | 877                          | 0                                 | 0   |
| TOTAL NON-OPERATING REVENUES                               | 130,907                      | 161,654                      | 220,000                           | 220,000   |
| NON-OPERATING EXPENSES                                     |                              |                              |                                   |   |
| Special Items  |                              |                              |                                   |   |
| 5000 Special Items   | 0                            | 0                            | 2,877                             | 2,877   |
| Total Special Items  | 0                            | 0                            | 2,877                             | 2,877   |
| TOTAL NON-OPERATING EXPENSES                               | 0                            | 0                            | 2,877                             | 2,877   |
| NON-OPERATING INCOME (LOSS)                                | 130,907                      | 161,654                      | 217,123                           | 217,123   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS   | (1,838,243)                  | 5,324,107                    | (2,622,877)                       | (2,622,877)   |
| Changes to Reserves - Net Position - Reserved (Inc)/Dec.   | 1,400,000                    | 2,099,971                    | 3,805,935                         | 3,805,935   |
| Changes to Reserves - Net Position - Restricted (Inc)/Dec. | 0                            | 0                            | (1,405,935)                       | (1,405,935)   |

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

| OPERATING DETAIL<br><br>(1)      | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|----------------------------------|------------------------------|------------------------------|-----------------------------------|---|
| CHANGE IN NET POSITION           | (438,243)                    | 7,424,078                    | (222,877)                         | (222,877)   |
| Net Position - Beginning Balance | 658,273                      | 220,030                      | 222,877                           | 222,877   |
| Net Position - Ending Balance    | 220,030                      | 7,644,109                    | 0                                 | 0   |
|                                  |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                                | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES   |                              |                              |                                   |   |
| Services & Supplies  |                              |                              |                                   |   |
| 1912 Investment Administrative Fees                        | 15,445                       | 14,362                       | 20,000                            | 20,000  |
| 2490 Landfill Closure/Postclosure Costs                    | 894,342                      | 850,390                      | 1,000,000                         | 1,000,000   |
| Total Services & Supplies                                  | 909,787                      | 864,752                      | 1,020,000                         | 1,020,000   |
| TOTAL OPERATING EXPENSES                                   | 909,787                      | 864,752                      | 1,020,000                         | 1,020,000   |
| OPERATING INCOME (LOSS)                                    | (909,787)                    | (864,752)                    | (1,020,000)                       | (1,020,000)   |
| NON-OPERATING REVENUES                                     |                              |                              |                                   |   |
| Revenue from Use of Money and Property                     |                              |                              |                                   |   |
| 6610 Interest  | 69,193                       | 84,980                       | 113,000                           | 113,000   |
| Total Revenue from Use of Money and Property               | 69,193                       | 84,980                       | 113,000                           | 113,000   |
| Miscellaneous Revenues                                     |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                                 | 0                            | 464                          | 0                                 | 0   |
| Total Miscellaneous Revenues                               | 0                            | 464                          | 0                                 | 0   |
| TOTAL NON-OPERATING REVENUES                               | 69,193                       | 85,444                       | 113,000                           | 113,000   |
| NON-OPERATING INCOME (LOSS)                                | 69,193                       | 85,444                       | 113,000                           | 113,000   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS   | (840,595)                    | (779,308)                    | (907,000)                         | (907,000)   |
| Changes to Reserves - Net Position - Reserved (Inc)/Dec.   | 0                            | 0                            | 994,122                           | 994,122   |
| Changes to Reserves - Net Position - Restricted (Inc)/Dec. | 371,982                      | (1,000,000)                  | (462,692)                         | (462,692)   |
| CHANGE IN NET POSITION                                     | (468,613)                    | (1,779,308)                  | (375,570)                         | (375,570)   |
| Net Position - Beginning Balance                           | 2,377,719                    | 1,909,106                    | 375,570                           | 375,570   |
| Net Position - Ending Balance                              | 1,909,106                    | 129,799                      | 0                                 | 0   |
|  |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)                           | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| <b>OPERATING REVENUES</b>                             |                              |                              |                                   |   |
| Licenses, Permits & Franchises                        |                              |                              |                                   |   |
| 6460 Other Licenses and Permits                       | 24,000                       | 19,075                       | 20,000                            | 20,000  |
| 6470 Franchises                                       | 38,718                       | 44,965                       | 50,000                            | 50,000  |
| Total Licenses, Permits & Franchises                  | 62,718                       | 64,040                       | 70,000                            | 70,000  |
| Revenue from Use of Money and Property                |                              |                              |                                   |   |
| 6620 Rents and Concessions                            | 421,752                      | 454,894                      | 409,150                           | 409,150   |
| 6630 Royalties  | 2,902,023                    | 3,388,453                    | 3,245,000                         | 3,245,000   |
| Total Revenue from Use of Money and Property          | 3,323,774                    | 3,843,347                    | 3,654,150                         | 3,654,150   |
| Charges For Services                                  |                              |                              |                                   |   |
| 7520 Sanitation Services                              | 88,809,392                   | 95,383,149                   | 94,728,500                        | 94,728,500  |
| 7590 Other Charges for Services                       | 760,741                      | 391,670                      | 250,000                           | 250,000   |
| Total Charges For Services                            | 89,570,133                   | 95,774,819                   | 94,978,500                        | 94,978,500  |
| <b>TOTAL OPERATING REVENUES</b>                       | <b>92,956,626</b>            | <b>99,682,206</b>            | <b>98,702,650</b>                 | <b>98,702,650</b>   |
| <b>OPERATING EXPENSES</b>                             |                              |                              |                                   |   |
| Salaries & Benefits                                   |                              |                              |                                   |   |
| 0100 Salaries and Wages                               | 47,410                       | (87,628)                     | 150,000                           | 150,000   |
| 0101 Regular Salaries                                 | 15,453,289                   | 15,035,851                   | 16,439,194                        | 16,439,194  |
| 0102 Extra Help                                       | 38,100                       | 33,857                       | 45,000                            | 45,000  |
| 0103 Overtime   | 604,221                      | 681,996                      | 695,900                           | 695,900   |
| 0104 Annual Leave Payoffs                             | 268,312                      | 353,432                      | 379,500                           | 379,500   |
| 0107 Retiree Multi-Year Leave Balance Payoff          | 0                            | 0                            | 82,500                            | 82,500  |
| 0110 Performance Incentive Pay                        | 14                           | 57                           | 0                                 | 0   |
| 0111 Other Pay  | 40,333                       | 32,344                       | 34,000                            | 34,000  |
| 0112 Other Salaries                                   | 74,693                       | 0                            | 0                                 | 0   |
| 0150 Labor Burden                                     | (1,315)                      | (1,140)                      | 0                                 | 0   |
| 0200 Retirement                                       | 4,195,980                    | 4,551,201                    | 4,898,527                         | 4,898,527   |
| 0204 County Paid Executive Deferred Compensation Plan | 8,972                        | 7,875                        | 7,636                             | 7,636   |
| 0205 1.62% Retirement ER Contribution 401(A) Plan     | 3,825                        | 5,090                        | 43,812                            | 43,812  |

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

| OPERATING DETAIL<br><br>(1)                       | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued                     |                              |                              |                                   |   |
| Salaries & Benefits, Continued                    |                              |                              |                                   |   |
| 0206 Retiree Medical                              | 617,951                      | 538,650                      | 575,748                           | 575,748   |
| 0208 Pension Prepayment Discount                  | (284,983)                    | (313,577)                    | (257,866)                         | (257,866)   |
| 0301 Unemployment Insurance                       | (1,829)                      | 0                            | 0                                 | 0   |
| 0305 Salary Continuance Insurance                 | 10,623                       | 10,457                       | 10,688                            | 10,688  |
| 0306 Health Insurance                             | 2,625,967                    | 2,532,443                    | 2,896,008                         | 2,896,008   |
| 0308 Dental Insurance                             | 32,483                       | 31,405                       | 33,480                            | 33,480  |
| 0309 Life Insurance                               | 6,487                        | 4,484                        | 3,276                             | 3,276   |
| 0310 Accidental Death and Dismemberment Insurance | 624                          | 610                          | 732                               | 732   |
| 0319 Other Insurance                              | 188,033                      | 192,406                      | 221,520                           | 221,520   |
| 0352 Workers Compensation - General               | 810,728                      | 943,016                      | 1,065,183                         | 1,065,183   |
| 0401 Medicare                                     | 219,531                      | 214,731                      | 229,081                           | 229,081   |
| 0402 Executive Car Allowance                      | 9,180                        | 9,180                        | 9,180                             | 9,180   |
| 0403 Optional Benefit Program                     | 112,042                      | 101,321                      | 109,620                           | 109,620   |
| 0490 Salary Cost Apply - Intrafund                | 0                            | (292,505)                    | 0                                 | 0   |
| Total Salaries & Benefits                         | 25,080,669                   | 24,585,556                   | 27,672,719                        | 27,672,719  |
| Services & Supplies                               |                              |                              |                                   |   |
| 0600 Clothing and Personal Supplies               | 92,534                       | 76,396                       | 110,400                           | 110,400   |
| 0700 Communications                               | 550                          | 0                            | 0                                 | 0   |
| 0740 Enterprise Telephone Service Charges         | 167,208                      | 198,579                      | 217,100                           | 217,100   |
| 0741 Telephone Service Charges from Vendors       | 7,828                        | 8,233                        | 7,000                             | 7,000   |
| 0742 Cell Phones, Pagers, Blackberry Devices      | 25,509                       | 43,498                       | 78,800                            | 78,800  |
| 0900 Food   | 449                          | 47                           | 800                               | 800   |
| 1000 Household Expense                            | 65,083                       | 61,557                       | 95,400                            | 95,400  |
| 1001 Household Expense - Trash                    | 22,566                       | 23,835                       | 22,500                            | 22,500  |
| 1100 Insurance                                    | 297,106                      | 251,656                      | 300,000                           | 300,000   |
| 1300 Maintenance Equipment - Non-IT Maintenance   | 8,194,622                    | 8,284,409                    | 8,056,825                         | 8,056,825   |
| 1340 Software Maintenance & Support               | 146,660                      | 141,595                      | 173,290                           | 173,290   |
| 1341 Hardware Maintenance & Support               | 64,306                       | 60,884                       | 78,410                            | 78,410  |

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

| OPERATING DETAIL<br><br>(1)                          | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued                        |                              |                              |                                   |   |
| Services & Supplies, Continued                       |                              |                              |                                   |   |
| 1400 Maintenance - Buildings and Improvements        | 6,499,520                    | 6,766,963                    | 11,635,300                        | 11,635,300  |
| 1402 Minor Alterations and Improvements              | 900,298                      | 37,864                       | 120,000                           | 120,000   |
| 1500 Medical, Dental and Laboratory Supplies         | 5,515                        | 1,682                        | 10,900                            | 10,900  |
| 1600 Memberships                                     | 3,091                        | 9,935                        | 10,125                            | 10,125  |
| 1701 Cash Difference                                 | 120                          | 342                          | 2,000                             | 2,000   |
| 1702 Cash Losses                                     | 0                            | 20                           | 2,000                             | 2,000   |
| 1800 Office Expense                                  | 185,409                      | 113,661                      | 296,620                           | 296,620   |
| 1801 Duplicating Services (CEO/Reprographics)        | 18,651                       | 16,076                       | 21,400                            | 21,400  |
| 1802 Periodicals and Journals                        | 542                          | 135                          | 3,150                             | 3,150   |
| 1803 Postage   | 11,844                       | 8,170                        | 9,450                             | 9,450   |
| 1806 Printing Costs - Outside Vendors                | 3,648                        | 6,835                        | 26,850                            | 26,850  |
| 1809 Minor Office Equipment to be Controlled         | 24,802                       | 24,477                       | 112,500                           | 112,500   |
| 1840 IT Hardware Purchases (Purchases under \$5,000) | 66,990                       | 79,251                       | 205,100                           | 205,100   |
| 1900 Professional and Specialized Services           | 10,679,175                   | 13,204,078                   | 24,416,100                        | 24,416,100  |
| 1908 Temporary Help                                  | 8,517                        | 78,994                       | 80,000                            | 80,000  |
| 1911 CWCAP Charges                                   | 1,030,432                    | 872,148                      | 1,130,000                         | 1,130,000   |
| 1912 Investment Administrative Fees                  | 96,473                       | 103,917                      | 106,000                           | 106,000   |
| 1940 Enterprise IT Services                          | 302,831                      | 569,743                      | 860,000                           | 860,000   |
| 1941 IT Professional Services Contracts              | 42,713                       | 186,400                      | 244,000                           | 244,000   |
| 2000 Publications and Legal Notices                  | 3,830                        | 2,590                        | 16,300                            | 16,300  |
| 2100 Rents and Leases - Equipment                    | 162,729                      | 126,227                      | 410,800                           | 410,800   |
| 2140 Software Leases & Licenses                      | 188,622                      | 178,492                      | 226,000                           | 226,000   |
| 2200 Rents and Leases - Buildings and Improvements   | 548,732                      | 543,801                      | 550,000                           | 550,000   |
| 2300 Small Tools and Instruments                     | 98,157                       | 86,368                       | 122,800                           | 122,800   |
| 2400 Special Departmental Expense                    | 1,497,895                    | 1,650,908                    | 8,288,650                         | 8,288,650   |
| 2409 Minor Special Dept. Equipment to be Controlled  | 0                            | 18,910                       | 0                                 | 0   |
| 2600 Transportation and Travel - General             | 3,561,007                    | 2,820,497                    | 4,099,375                         | 4,099,375   |
| 2601 Private Auto Mileage                            | 24,458                       | 24,870                       | 41,300                            | 41,300  |

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

| OPERATING DETAIL<br><br>(1)                           | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING EXPENSES, Continued                         |                              |                              |                                   |   |
| Services & Supplies, Continued                        |                              |                              |                                   |   |
| 2602 Garage Expense                                   | 438,223                      | 404,165                      | 813,150                           | 813,150   |
| 2700 Transportation and Travel - Meetings/Conferences | 53,714                       | 38,394                       | 109,150                           | 109,150   |
| 2740 IT Training & Travel                             | 2,883                        | 0                            | 2,500                             | 2,500   |
| 2800 Utilities  | (15,484)                     | 2,073                        | 3,300                             | 3,300   |
| 2801 Utilities - Purchased Electricity                | 197,264                      | 229,724                      | 637,800                           | 637,800   |
| 2802 Utilities - Purchased Gas                        | 3,753                        | 3,851                        | 5,000                             | 5,000   |
| 2803 Utilities - Purchased Water                      | 360,788                      | 260,185                      | 896,000                           | 896,000   |
| Total Services & Supplies                             | 36,091,564                   | 37,622,436                   | 64,654,145                        | 64,654,145  |
| Services & Supplies Reimbursements                    |                              |                              |                                   |   |
| 2900 Services and Supplies Reimbursement              | 0                            | (1,262,007)                  | 0                                 | 0   |
| Total Services & Supplies Reimbursements              | 0                            | (1,262,007)                  | 0                                 | 0   |
| Other Charges   |                              |                              |                                   |   |
| 3100 Contributions to Non-County Government Agencies  | 2,276,632                    | 3,305,785                    | 3,700,000                         | 3,700,000   |
| 3700 Taxes and Assessments                            | 4,026,735                    | 4,211,524                    | 4,311,650                         | 4,311,650   |
| 3750 Pollution Remediation Expense                    | 145,307                      | (595,365)                    | 0                                 | 0   |
| Total Other Charges                                   | 6,448,674                    | 6,921,945                    | 8,011,650                         | 8,011,650   |
| Capital Assets  |                              |                              |                                   |   |
| Equipment   |                              |                              |                                   |   |
| 4000 Equipment (Purchases over \$5,000)               | 0                            | 0                            | 8,414,000                         | 8,414,000   |
| 4040 IT Equipment (Purchases over \$5,000)            | 0                            | 0                            | 44,000                            | 44,000  |
| Total Equipment                                       | 0                            | 0                            | 8,458,000                         | 8,458,000   |
| Total Capital Assets                                  | 0                            | 0                            | 8,458,000                         | 8,458,000   |
| Miscellaneous   |                              |                              |                                   |   |
| 5300 Depreciation                                     | 14,470,946                   | 13,967,369                   | 16,000,000                        | 16,000,000  |
| 5350 Amortization                                     | 19,218                       | 43,841                       | 0                                 | 0   |
| Total Miscellaneous                                   | 14,490,164                   | 14,011,210                   | 16,000,000                        | 16,000,000  |
| <b>TOTAL OPERATING EXPENSES</b>                       | <b>82,111,071</b>            | <b>81,879,140</b>            | <b>124,796,514</b>                | <b>124,796,514</b>  |

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

| OPERATING DETAIL<br><br>(1)                  | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|--|------------------------------|------------------------------|-----------------------------------|---|
| OPERATING INCOME (LOSS) - Note 1             | 10,845,555                   | 17,803,067                   | (26,093,864)                      | (26,093,864)  |
| NON-OPERATING REVENUES                       |                              |                              |                                   |   |
| Fines, Forfeitures & Penalties               |                              |                              |                                   |   |
| 6530 Forfeitures and Penalties               | 14,308                       | 7,103                        | 10,000                            | 10,000  |
| Total Fines, Forfeitures & Penalties         | 14,308                       | 7,103                        | 10,000                            | 10,000  |
| Revenue from Use of Money and Property       |                              |                              |                                   |   |
| 6610 Interest                                | 622,550                      | 584,194                      | 650,000                           | 650,000   |
| Total Revenue from Use of Money and Property | 622,550                      | 584,194                      | 650,000                           | 650,000   |
| Intergovernmental Revenues                   |                              |                              |                                   |   |
| 6970 State - Other                           | 18,848                       | 50,247                       | 47,000                            | 47,000  |
| 7130 Other Governmental Agencies             | 12,251                       | 16,042                       | 15,000                            | 15,000  |
| Total Intergovernmental Revenues             | 31,099                       | 66,289                       | 62,000                            | 62,000  |
| Miscellaneous Revenues                       |                              |                              |                                   |   |
| 7670 Miscellaneous Revenue                   | 86,798                       | 2,223,654                    | 370,000                           | 370,000   |
| 7680 Six-Month Expired (Outlawed) Checks     | 0                            | 6,223                        | 0                                 | 0   |
| 7690 Returned Check Charges                  | 360                          | 450                          | 300                               | 300   |
| Total Miscellaneous Revenues                 | 87,158                       | 2,230,327                    | 370,300                           | 370,300   |
| TOTAL NON-OPERATING REVENUES                 | 755,115                      | 2,887,913                    | 1,092,300                         | 1,092,300   |
| NON-OPERATING EXPENSES                       |                              |                              |                                   |   |
| Other Charges                                |                              |                              |                                   |   |
| 3300 Interest on Bonds                       | (487,273)                    | 0                            | 0                                 | 0   |
| 3410 Debt Issuance Costs                     | 661                          | 0                            | 0                                 | 0   |
| Total Other Charges                          | (486,612)                    | 0                            | 0                                 | 0   |
| Miscellaneous                                |                              |                              |                                   |   |
| 5400 Loss or (Gain) on Disposition of Assets | (68,286)                     | (6,373)                      | 0                                 | 0   |
| Total Miscellaneous                          | (68,286)                     | (6,373)                      | 0                                 | 0   |
| TOTAL NON-OPERATING EXPENSES                 | (554,898)                    | (6,373)                      | 0                                 | 0   |

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

| OPERATING DETAIL<br><br>(1)   | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| NON-OPERATING INCOME (LOSS)   | 1,310,013                    | 2,894,287                    | 1,092,300                         | 1,092,300   |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2   | 12,155,567                   | 20,697,353                   | (25,001,564)                      | (25,001,564)  |
| 7810 Transfers In - from Fund 100   | 15,670                       | 0                            | 18,550                            | 18,550  |
| 7811 Transfers In - from Funds 101-199  | 0                            | 0                            | 22,500                            | 22,500  |
| 7812 Transfers In - from Funds 2AA-299  | 43,418,368                   | 6,856,191                    | 6,945,000                         | 6,945,000   |
| 4802 Transfers Out - to Funds 2AA-299   | (31,871,965)                 | (12,640,527)                 | (18,550)                          | (18,550)  |
| Changes to Reserves - Encumbrance - (Inc)/Dec.  | 674,191                      | (1,221,800)                  | 0                                 | 0   |
| Changes to Reserves - Net Position - Reserved (Inc)/Dec.  | (2,812,197)                  | (15,482,523)                 | (3,787,115)                       | (3,787,115)   |
| Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.   | 411,727                      | 2,451,168                    | 0                                 | 0   |
| CHANGE IN NET POSITION  | 21,991,363                   | 659,862                      | (21,821,179)                      | (21,821,179)  |
| Net Position - Beginning Balance  | 22,313,962                   | 44,305,325                   | 21,821,179                        | 21,821,179  |
| Net Position - Ending Balance   | 44,305,325                   | 44,965,187                   | 0                                 | 0   |
| CAPITAL ASSET ACQUISITIONS  |                              |                              |                                   |   |
| Equipment   |                              |                              |                                   |   |
| 4000 Equipment (Purchases over \$5,000)   | 1,443,032                    | 5,351,908                    | 8,414,000                         | 8,414,000   |
| 4040 IT Equipment (Purchases over \$5,000)  | 0                            | 8,611                        | 44,000                            | 44,000  |
| Total Equipment   | 1,443,032                    | 5,360,519                    | 8,458,000                         | 8,458,000   |
| 4200 Buildings and Improvements   |                              |                              |                                   |   |
| P586 Prima ZN 1 PHC3 MASEXC-GRNDWTR   | 0                            | 655,094                      | 0                                 | 0   |
| P702 FRB P8 East Flank/Buttress   | 38,090                       | 294,744                      | 0                                 | 0   |
| Total Buildings and Improvements  | 38,090                       | 949,838                      | 0                                 | 0   |
| TOTAL CAPITAL ASSET ACQUISITIONS  | 1,481,122                    | 6,310,356                    | 8,458,000                         | 8,458,000   |
| Note 1 - Operating Loss is overstated in the 2015-16 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end. |                              |                              |                                   |   |

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

| OPERATING DETAIL<br><br>(1)   | 2013-14<br>Actual<br><br>(2) | 2014-15<br>Actual<br><br>(3) | 2015-16<br>Recommended<br><br>(4) | 2015-16<br>Adopted by<br>the Board of<br>Supervisors<br><br>(5) |
|---|------------------------------|------------------------------|-----------------------------------|---|
| <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2015-16 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> |                              |                              |                                   |   |