

299 - INTEGRATED WASTE MANAGEMENT DEPARTMENT ENTERPRISE

Operational Summary

Mission:

To meet the solid waste disposal needs of Orange County through efficient operations, sound environmental practices, strategic planning, innovation and technology.

At a Glance:

| | |
|---|-------------|
| Total FY 2006-2007 Projected Expend + Encumb: | 140,119,764 |
| Total Recommended FY 2007-2008 | 182,999,593 |
| Percent of County General Fund: | N/A |
| Total Employees: | 290.00 |

Strategic Goals:

- Maintain a competitive rate for waste disposal in Orange County.
- Protect water, air and habitat in the management of the Orange County disposal system.
- Financially support the County of Orange's bankruptcy recovery plan.

Key Outcome Indicators:

| Performance Measure | 2006 Business Plan | 2007 Business Plan | How are we doing? |
|--|---|---|---|
| | Results | Target | |
| DISPOSAL FEE COMPARISON WITH SOUTHERN CALIFORNIA REGION. What: Comparison of disposal rate of the OC landfill system compared with other landfills in the region. Why: To ensure that Orange County residents are provided a competitive disposal rate. | The \$22 per ton rate is a contracted rate that is anticipated to stay in effect until 2010. | Evaluate disposal rates and adjust operating strategies as needed. | IWMD continues to offer a competitive rate for waste disposal in Orange County. |
| NUMBER OF YEARS OF REMAINING LANDFILL CAPACITY. What: Measures if Orange County meets state minimum standard of providing 15 years of landfill capacity. Why: To ensure that Orange County residents are provided with adequate landfill capacity. | Obtain necessary permits to provide for approximately 46 years of permitted landfill disposal capacity. | Perform remaining landfill capacity calculations and compare results against the state minimum standard of fifteen years' capacity to ensure adequate capacity. | IWMD has more than adequate capacity to fulfill requirement. |
| TOTAL VOLUME OF LEACHATE AND IMPACTED GROUND WATER COLLECTED THROUGH THE LEACHATE RECOVERY SYSTEM. What: Measure the amount of leachate and ground water collected. Why: To protect water quality from the effects of leachate. Mandated by law. | The total volume of leachate and impacted ground water to be collected through the leachate collection and recovery system during FY 06-07 is estimated to be at least 3,922,890 gallons. | Continue to install landfill liner systems, and optimize leachate and groundwater collection for water quality protection. | IWMD currently has collection and recovery systems in place at each landfill to collect leachate and impacted ground water. |



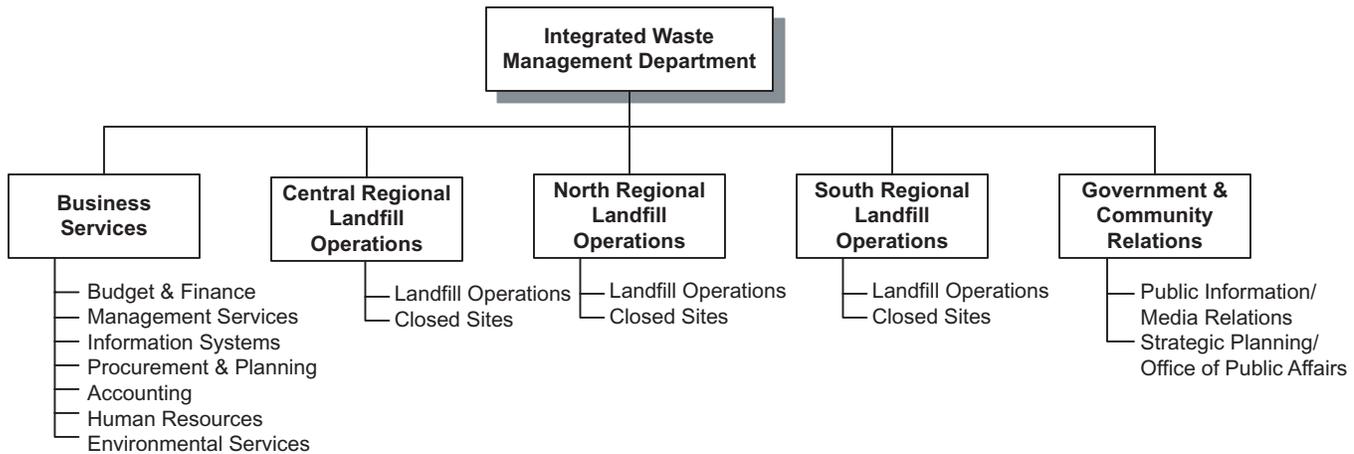
Key Outcome Indicators: (Continued)

| Performance Measure | 2006 Business Plan | 2007 Business Plan | How are we doing? |
|--|--|--|---|
| | Results | Target | |
| <p>AMOUNT OF LANDFILL GAS COLLECTED AND PUT TO BENEFICIAL REUSE.</p> <p>What: Collection of landfill gas and put to beneficial reuse that would have emitted into the atmosphere.</p> <p>Why: To protect the air from the effects of landfill gas. Regulations require landfill gas management.</p> | Continue to collect landfill gas and work towards increasing the amount that is put to beneficial reuse. | Expand landfill gas collection systems. Collect landfill gas - put to beneficial use and for protection of air quality. | Currently, IWMD has operational Landfill Gas-to-Energy systems at Olinda Alpha and Prima Deshecha Landfills. System constructed at FRB; currently undergoing start-up procedures. |
| <p>NUMBER OF HABITAT ACRES CURRENTLY UNDER RESTORATION / MITIGATION.</p> <p>What: Measures the number of landfill acres under restoration to recreate natural habitats.</p> <p>Why: To comply with the Natural Community Conservation Program (NCCP) and protect habitat.</p> | Frank R. Bowerman Landfill: Obtain biological permits and secure Central/Coastal NCCP Major Amendments. Work toward early Resource Agency sign-off of habitat mitigation projects. Prima Deshecha Landfill: Habitat mitigation projects will continue in Sites A, B, C, and D. | Continue to implement adaptive management strategies, and continue the proposed pre-mitigation project within the habitat areas. | FRB Landfill: Mitigation sites are benefiting from their fourth year under the new weed abatement program. Prima Landfill: Present CSS Mitigation has shown successful rates of narrative species cover in the first year of monitoring. Retained full-time bio resources monitor and consultant. |
| <p>NET IMPORTATION REVENUE AMOUNT TRANSFERRED TO THE COUNTY GENERAL FUND PER YEAR.</p> <p>What: Revenue transferred to the County General Fund from imported waste.</p> <p>Why: To support the County's Bankruptcy Recovery Plan.</p> | Funds are transferred quarterly to the County General Fund - funds are based on the actual amount of tonnage received. IWMD anticipates transferring \$12.6 million to the General Fund. | The amount to be transferred this year will be determined during the FY 07-08 budget development process. | As of June 30, 2006, \$130 million or an average of \$12.9 per year has been transferred to the General Fund. IWMD secured additional tonnage commitments that guarantee a minimum of 867,000 tons per year of imported waste through December 31, 2013. |

FY 2006-07 Key Project Accomplishments:

- For the years ended June 30, 2006 and 2005, Macias Gini & O'Connell LLP independently audited IWMD financial statements and found that the financial statements for this period were presented fairly and were in conformity with accounting principles generally accepted in the United States of America.
- Reached a cooperative agreement with the City of Irvine to extend the closure date of the FRB Landfill through 2053.
- Instituted a recycling surcharge on self haul vehicles to encourage recycling efforts countywide.
- Diverted 220 tons of reusable household hazardous materials from hazardous waste disposal through the Household Hazardous Waste Program's Materials Exchange Program, providing an estimated savings in disposal cost of nearly \$225,000.
- Completed Phase II of the Landfill Information Systems Technology Study at FRB Landfill. By using radio frequency technology and issuing transponders to deferred-account customers, unattended lanes were implemented, reducing overall fee collection operating costs.
- Completed Phase C2 Groundwater protection liner project providing in excess of 16 months of landfill capacity at the Prima Deshecha Landfill.
- Certification of the Environmental Impact Report (EIR) for the Southern Subregion Natural Community Conservation Plan (SNCCP) which allowed IWMD to expedite landfill permits for the Prima Deshecha Landfill through Phase 4.

Organizational Summary



Business Services - Conducts Department accounting, budget, finance, and procurement activities; implements and maintains Department information systems; manages the human resources needs of the Department; provides general support services; administers the Waste Disposal Agreements; manages contracts for solid waste and collection services in the unincorporated areas.

Central Regional Landfill Operations - Operates and manages daily activities at the Frank R. Bowerman Landfill which accepts and disposes of residential, commercial and industrial non-hazardous waste; manages and maintains various closed landfill sites.

North Regional Landfill Operations - Operates and manages daily activities at the Olinda Alpha Landfill which accepts and disposes of residential, commercial and industrial non-hazardous waste; manages and maintains various closed landfill sites.

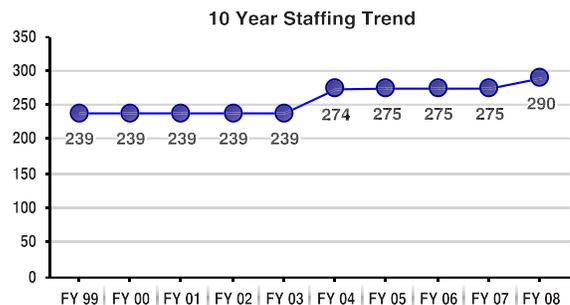
South Regional Landfill Operations - Operates and manages daily activities at the Prima Deshecha Landfill which accepts and disposes of residential, commercial and industrial non-hazardous waste; manages and maintains various closed landfill sites.

Government & Community Relations - Develops and manages the Department short and long-term risk/liability program related to active and closed landfill sites; manages Department recycling and source reduction legislative, program, and intergovernmental relations mandates; AB 939 compliance; manages household hazardous waste collection

and disposal, hazardous materials assessment programs; administrative support of the Waste Management Commission/Local Task Force and development of the County Integrated Waste Management Plan (CIWMP); directs the Department's intergovernmental relations and negotiations with federal, state and local governments on matters related to habitat management, endangered species, and waste diversion.

IWMD Director - Directs the administrative management activities of the Department to accomplish Department goals and strategic priorities.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- In FY 03/04, 35 positions were converted from extra-help to regular positions due to expansion of the landfills, increased regulations and increasing habitat mitigation requirements. In FY 04/05 one regular position was added to perform the records management func-



tion. In FY 06/07, 15 regular positions were added for greater operational support, to ensure that regulatory standards are met, and to decrease the usage of over-time and temporary promotions.

Changes Included in the Recommended Base Budget:

Operating costs increased by \$22.8 million due to new capital projects, landfill expansion costs, additional take acreage purchases and higher maintenance costs.

Budget Summary

Plan for Support of the County's Strategic Priorities:

The Department will continue to provide available landfill capacity as needed for importation of waste and transfer net importation revenue to the General Fund for bankruptcy related obligations.

Proposed Budget History:

| Sources and Uses | FY 2005-2006 | FY 2006-2007 | FY 2006-2007 | FY 2007-2008 | Change from FY 2006-2007 | |
|--------------------|--------------|----------------------|-------------------------------------|--------------|--------------------------|---------|
| | Actual | Budget As of 3/31/07 | Projected ⁽¹⁾ At 6/30/07 | Recommended | Projected Amount | Percent |
| Total Positions | 275 | 290 | 290 | 290 | 0 | 0.00 |
| Total Revenues | 163,479,903 | 152,627,747 | 174,840,018 | 182,999,593 | 8,159,575 | 4.67 |
| Total Requirements | 107,160,511 | 142,462,747 | 134,623,481 | 182,999,593 | 48,376,112 | 35.93 |
| Balance | 56,319,392 | 10,165,000 | 40,216,537 | 0 | (40,216,537) | -100.00 |

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2006-07 projected requirements included in "At a Glance" (Which exclude these).

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Integrated Waste Management Department Enterprise in the Appendix on page A722

Highlights of Key Trends:

- IWMD continues to support the County General Fund in FY 07/08 with an estimated transfer of \$12.9 million for bankruptcy recovery debt obligations.
- IWMD continues strategic planning via the Regional Landfill Options for Orange County (RELOOC) project which looks beyond current capacity and plans for future disposal needs of the County.
- IWMD continues to work on the Landfill Information Systems Technology Automation Study (LISTS), implementing additional unattended fee collection lanes, improving its landfill gas and water monitoring systems, and improving upon the management of all landfill operations through computer operations.
- IWMD will continue to manage risk and liabilities associated with operating solid waste landfills in state and federally recognized nature preserves.



Budget Units Under Agency Control:

| No. | Agency Name | Business Services | Central Regional Landfill Operations | North Regional Landfill Operations | South Regional Landfill Operations | Government & Community Relations | IWMD Director | Total |
|-----|---|--------------------|--------------------------------------|------------------------------------|------------------------------------|----------------------------------|----------------|--------------------|
| 274 | IWMD Corrective Action Escrow | 61,182 | 0 | 0 | 0 | 0 | 0 | 61,182 |
| 275 | IWMD - Environmental Reserve | 10,167,866 | 0 | 0 | 0 | 0 | 0 | 10,167,866 |
| 277 | IWMD - Rate Stabilization | 9,421,000 | 0 | 0 | 0 | 0 | 0 | 9,421,000 |
| 279 | IWMD - Landfill Post-Closure Maintenance | 7,954,016 | 0 | 0 | 0 | 0 | 0 | 7,954,016 |
| 284 | Frank R. Bowerman/ Bee Canyon Landfill Escrow | 6,176,421 | 0 | 0 | 0 | 0 | 0 | 6,176,421 |
| 285 | IWMD Bankruptcy Recovery Plan | 22,424,710 | 0 | 0 | 0 | 0 | 0 | 22,424,710 |
| 286 | Brea-Olinda Landfill Escrow | 3,608,377 | 0 | 0 | 0 | 0 | 0 | 3,608,377 |
| 287 | Prima Deshecha Landfill Escrow | 2,821,185 | 0 | 0 | 0 | 0 | 0 | 2,821,185 |
| 299 | Integrated Waste Management Department Enterprise | 54,636,701 | 62,636,195 | 25,620,354 | 28,565,674 | 11,154,954 | 385,715 | 182,999,593 |
| | Total | 117,271,458 | 62,636,195 | 25,620,354 | 28,565,674 | 11,154,954 | 385,715 | 245,634,350 |



299 - Integrated Waste Management Department Enterprise

Operation of Enterprise Fund 299 Operational Statement for the Fiscal Year 2007-2008

| Operating Detail | | FY 2005-2006 | FY 2006-2007 | FY 2007-2008 | FY 2007-2008 |
|--------------------------------|--|-------------------|-------------------|-------------------|-------------------|
| (1) | | Actual | Estimate | Proposed Budget | Final Budget |
| (1) | | (2) | (3) | (4) | (5) |
| OPERATING REVENUE | | | | | |
| 6460 | Other Licenses and Permits | 1,484 | 0 | 0 | 0 |
| 6470 | Franchises | 63,886 | 77,387 | 77,000 | 77,000 |
| 6620 | Rents and Concessions | 600 | 36,594 | 62,304 | 62,304 |
| 6630 | Royalties | 407,769 | 360,000 | 490,000 | 490,000 |
| 7380 | Planning and Engineering Services | 40 | 0 | 0 | 0 |
| 7520 | Sanitation Services | 90,180,212 | 91,972,914 | 90,164,196 | 90,164,196 |
| 7590 | Other Charges for Services | 236,659 | 70,000 | 130,000 | 130,000 |
| 7662 | Other Sales - Non-Taxable - Resale | 30,424 | 30,000 | 25,000 | 25,000 |
| 7670 | Miscellaneous Revenue | 560,669 | 875,000 | 15,000 | 15,000 |
| Total Operating Revenue | | 91,481,743 | 93,421,895 | 90,963,500 | 90,963,500 |
| OPERATING EXPENSES | | | | | |
| Salaries & Benefits | | | | | |
| 0100 | Salaries and Wages | (438,036) | 0 | 0 | 0 |
| 0101 | Regular Salaries | 13,353,597 | 14,383,965 | 15,248,491 | 15,248,491 |
| 0102 | Extra Help | 35,259 | 182,883 | 174,560 | 174,560 |
| 0103 | Overtime | 825,891 | 779,838 | 841,911 | 841,911 |
| 0104 | Annual Leave Payoffs | 290,501 | 173,545 | 355,744 | 355,744 |
| 0105 | Vacation Payoff | 86,827 | 84,151 | 15,310 | 15,310 |
| 0106 | Sick Leave Payoff | 311,408 | 112,854 | 28,796 | 28,796 |
| 0110 | Performance Incentive Pay | 1,333 | 15,358 | 28,516 | 28,516 |
| 0111 | Other Pay | 63,437 | 55,326 | 34,056 | 34,056 |
| 0200 | Retirement | 2,105,318 | 3,120,588 | 3,618,503 | 3,618,503 |
| 0204 | County Paid Executive Deferred Compensation Plan | 5,884 | 3,884 | 4,074 | 4,074 |
| 0301 | Unemployment Insurance | 22,428 | 17,730 | 18,241 | 18,241 |
| 0305 | Salary Continuance Insurance | 14,141 | 14,135 | 16,486 | 16,486 |
| 0306 | Health Insurance | 1,693,341 | 1,725,414 | 2,049,768 | 2,049,768 |
| 0308 | Dental Insurance | 27,671 | 28,919 | 29,916 | 29,916 |
| 0309 | Life Insurance | 5,859 | 6,289 | 6,396 | 6,396 |
| 0310 | Accidental Death and Dismemberment Insurance | 1,068 | 1,158 | 1,200 | 1,200 |
| 0319 | Other Insurance | 126,370 | 144,168 | 145,476 | 145,476 |
| 0352 | Workers Compensation - General | 1,328,832 | 1,024,767 | 871,066 | 871,066 |
| 0401 | Medicare | 154,354 | 165,640 | 181,282 | 181,282 |
| 0450 | Accrued Salaries and Benefits | 0 | 279,765 | 0 | 0 |



**Operation of Enterprise Fund 299
Operational Statement for the Fiscal Year 2007-2008**

| Operating Detail | | FY 2005-2006 | FY 2006-2007 | FY 2007-2008 | FY 2007-2008 |
|---------------------------|---|--------------|--------------|-----------------|--------------|
| (1) | | Actual | Estimate | Proposed Budget | Final Budget |
| | | (2) | (3) | (4) | (5) |
| Total Salaries & Benefits | | 20,015,484 | 22,320,377 | 23,669,792 | 23,669,792 |
| Services & Supplies | | | | | |
| 0600 | Clothing and Personal Supplies | 54,634 | 70,262 | 94,753 | 94,753 |
| 0700 | Communications | 42,849 | 64,375 | 632,430 | 632,430 |
| 0701 | Telephone/Telegraph - Interfund Transfer | 123,263 | 123,756 | 122,700 | 122,700 |
| 0900 | Food | 0 | 100 | 580 | 580 |
| 1000 | Household Expense | 40,502 | 39,625 | 83,450 | 83,450 |
| 1001 | Household Expense - Trash | 12,654 | 13,115 | 16,200 | 16,200 |
| 1100 | Insurance | 5,219,296 | 0 | 344,488 | 344,488 |
| 1300 | Maintenance - Equipment | 7,683,772 | 8,586,593 | 9,882,818 | 9,882,818 |
| 1302 | Parts Not Direct Billed To Customer | 861 | 0 | 0 | 0 |
| 1400 | Maintenance - Buildings and Improvements | 2,405,833 | 5,162,716 | 7,399,050 | 7,399,050 |
| 1402 | Minor Alterations and Improvements | 834 | 4,846 | 20,000 | 20,000 |
| 1500 | Medical, Dental and Laboratory Supplies | 675 | 1,489 | 6,400 | 6,400 |
| 1600 | Memberships | 4,857 | 4,741 | 6,287 | 6,287 |
| 1701 | Cash Difference | 950 | 1,064 | 1,500 | 1,500 |
| 1702 | Cash Losses | 300 | 100 | 50 | 50 |
| 1800 | Office Expense | 505,731 | 535,695 | 811,545 | 811,545 |
| 1801 | Duplicating Services (RDMD/Reprographics) | 32,155 | 18,642 | 30,700 | 30,700 |
| 1802 | Periodicals and Journals | 2,445 | 1,431 | 4,448 | 4,448 |
| 1803 | Postage | 5,000 | 11,200 | 0 | 0 |
| 1805 | Purchasing Stores Office Supplies | 0 | 5,063 | 5,000 | 5,000 |
| 1806 | Printing Costs - Outside Vendors | 7,648 | 34,307 | 14,000 | 14,000 |
| 1809 | Minor Office Equipment to be Controlled | 12,613 | 0 | 0 | 0 |
| 1900 | Professional and Specialized Services | 14,491,620 | 16,316,966 | 19,212,778 | 19,212,778 |
| 1901 | Data Processing Services | 275 | 0 | 107,152 | 107,152 |
| 1908 | Temporary Help | 157,247 | 56,303 | 64,500 | 64,500 |
| 1909 | Contracts | (647,911) | 0 | 0 | 0 |
| 1911 | CWCAP Charges | 776,198 | 900,000 | 900,000 | 900,000 |
| 2000 | Publications and Legal Notices | 10,217 | 18,544 | 31,200 | 31,200 |
| 2100 | Rents and Leases - Equipment | 299,757 | 496,118 | 594,670 | 594,670 |
| 2200 | Rents and Leases - Buildings and Improvements | 477,268 | 579,058 | 820,800 | 820,800 |
| 2300 | Small Tools and Instruments | 90,153 | 95,597 | 156,891 | 156,891 |
| 2400 | Special Departmental Expense | 1,076,949 | 5,063,668 | 15,485,117 | 15,485,117 |
| 2405 | Optional Benefit Plan | 95,590 | 99,079 | 121,380 | 121,380 |
| 2490 | Landfill Closure/Postclosure Costs | (10,590,866) | 0 | 0 | 0 |
| 2600 | Transportation and Travel - General | 2,911,105 | 2,666,488 | 3,224,579 | 3,224,579 |
| 2601 | Private Auto Mileage | 32,214 | 33,188 | 43,405 | 43,405 |
| 2602 | Garage Expense | 407,750 | 319,121 | 452,460 | 452,460 |
| 2603 | Executive Car Allowance | 7,200 | 7,200 | 7,200 | 7,200 |



Operation of Enterprise Fund 299 Operational Statement for the Fiscal Year 2007-2008

| Operating Detail | | FY 2005-2006 | FY 2006-2007 | FY 2007-2008 | FY 2007-2008 |
|--|--|--------------------|--------------------|---------------------|---------------------|
| (1) | | Actual | Estimate | Proposed Budget | Final Budget |
| | | (2) | (3) | (4) | (5) |
| 2700 | Transportation and Travel - Meetings/ Conferences | 69,452 | 116,357 | 212,033 | 212,033 |
| 2800 | Utilities | 803 | 5,480 | 46,220 | 46,220 |
| 2801 | Utilities - Purchased Electricity | 182,081 | 188,451 | 274,500 | 274,500 |
| 2802 | Utilities - Purchased Gas | 21,542 | 10,202 | 24,000 | 24,000 |
| 2803 | Utilities - Purchased Water | 76,570 | 204,404 | 217,280 | 217,280 |
| Total Services & Supplies | | 26,102,088 | 41,855,344 | 61,472,564 | 61,472,564 |
| Fixed Assets | | | | | |
| 4000 | Equipment | 0 | 0 | 7,281,350 | 7,281,350 |
| 4200 | Buildings and Improvements | 0 | 0 | 48,185,000 | 48,185,000 |
| Total Fixed Assets | | 0 | 0 | 55,466,350 | 55,466,350 |
| Miscellaneous | | | | | |
| 5300 | Depreciation | 13,031,044 | 13,500,000 | 0 | 0 |
| Total Miscellaneous | | 13,031,044 | 13,500,000 | 0 | 0 |
| Total Operating Expenses | | 59,148,616 | 77,675,721 | 140,608,706 | 140,608,706 |
| Net Operating Income (Loss) * | | 32,333,127 | 15,746,174 | (49,645,206) | (49,645,206) |
| NON-OPERATING REVENUE | | | | | |
| 6530 | Forfeitures and Penalties | 13,962 | 20,000 | 20,000 | 20,000 |
| 6610 | Interest | 6,574,003 | 7,000,000 | 6,000,000 | 6,000,000 |
| 6970 | State - Other | 32,087 | 31,841 | 30,000 | 30,000 |
| 7130 | Other Governmental Agencies | (2,072) | 0 | 0 | 0 |
| 7680 | Six-Month Expired (Outlawed) Checks | 0 | 800 | 0 | 0 |
| 7690 | Returned Check Charges | 5,359 | 6,500 | 3,000 | 3,000 |
| 7852 | Fixed Asset Sales - Non-Taxable - Resale | 0 | 35,000 | 35,000 | 35,000 |
| Total Non-Operating Revenue | | 6,623,339 | 7,094,141 | 6,088,000 | 6,088,000 |
| NON-OPERATING EXPENSES | | | | | |
| 1912 | Investment Administrative Fees | 137,117 | 146,920 | 252,800 | 252,800 |
| 3300 | Interest on Bonds | 3,067,727 | 2,440,625 | 2,502,638 | 2,502,638 |
| 3410 | Debt Issuance Costs | 106,393 | 120,000 | 86,665 | 86,665 |
| 3700 | Taxes and Assessments | 5,676,969 | 5,427,756 | 5,462,870 | 5,462,870 |
| 5400 | Loss or Gain on Disposition of Assets | 399,395 | 85,000 | 0 | 0 |
| Total Non-Operating Expenses | | 9,387,602 | 8,220,301 | 8,304,973 | 8,304,973 |
| Net Non-Operating Income (Loss) | | (2,764,262) | (1,126,160) | (2,216,973) | (2,216,973) |
| Income (Loss) Before Contributions & Transfers ** | | 29,568,864 | 14,620,014 | (51,862,179) | (51,862,179) |
| CAPITAL ASSETS | | | | | |
| 4000 | Equipment | 7,940,029 | 11,067,583 | 7,281,350 | 7,281,350 |

Operation of Enterprise Fund 299 Operational Statement for the Fiscal Year 2007-2008

| | Operating Detail (1) | FY 2005-2006 | FY 2006-2007 | FY 2007-2008 | FY 2007-2008 |
|------|--|---------------|-----------------|------------------------|---------------------|
| | | Actual (2) | Estimate (3) | Proposed Budget (4) | Final Budget (5) |
| 4200 | Buildings and Improvements | | | | |
| | <u>North Regional Landfill Operations</u> | | | | |
| | P559 Flare (Construction) | 13,422 | 3,885 | 0 | 0 |
| | P560 Olinda - Additional Water Storage | 0 | 329,010 | 0 | 0 |
| | P561 Brea Soil Removal Project | 0 | 1,000,000 | 0 | 0 |
| | P562 Olinda AbvGrnd Diesel StrgTank | 0 | 150,000 | 0 | 0 |
| | P563 Olinda Groundwater Control System Upgrade | 0 | 0 | 500,000 | 500,000 |
| | P564 Olinda Truck Scales Installation | 0 | 0 | 1,600,000 | 1,600,000 |
| | P565 Olinda Main Access Road Improvement | 0 | 0 | 750,000 | 750,000 |
| | P566 Olinda Drainage Channel Improvements | 0 | 0 | 200,000 | 200,000 |
| | P569 Olinda Gas Collection and Control | 149,954 | 0 | 0 | 0 |
| | P573 Olinda Lower East Drainage Channel Constructi | 14,206 | 0 | 0 | 0 |
| | P575 Olinda Main Access Road Ext/Improvement | 739,703 | 0 | 0 | 0 |
| | <u>South Regional Landfill Operations</u> | | | | |
| | P585 Prima Horizontal Gas Collection Pipe | 61,500 | 0 | 0 | 0 |
| | P586 Prima Zn 1 PHC3 Masexc-Grndwtr | 0 | 0 | 11,500,000 | 11,500,000 |
| | P587 Prima Install Portable Truck Scale | 0 | 150,000 | 60,000 | 60,000 |
| | P588 Prima Gas Perimeter Probe Construction | 0 | 0 | 200,000 | 200,000 |
| | P589 Prima Constr Admin/Crew Quarterss | 0 | 250,000 | 0 | 0 |
| | P810 Prima-Fee Booth Replacement | 37,099 | 0 | 0 | 0 |
| | P813 Prima-Zone 1 Phase C2 Mass Excavation/ GW Prot | 0 | 3,973,139 | 0 | 0 |
| | P820 Prima Zn1 Ph B1/A2 & DesiltBasin | 6,224,157 | 0 | 0 | 0 |
| | P835 Prima Firewater Pump Const | 0 | 400,000 | 0 | 0 |
| | P991 Prima Access Road Grading/Repair | (6,055) | 0 | 0 | 0 |
| | P992 Prima Zone 1 & 4 Permits/Design/MP Update | 408,630 | 413,894 | 0 | 0 |
| | P993 Prima Zone 1 CM/CQA/A/P Services | 569,630 | 270,614 | 0 | 0 |
| | <u>Central Regional Landfill Operations</u> | | | | |
| | P001 FRB Archeo Paleo | 39,480 | 48,837 | 175,000 | 175,000 |
| | P884 FRB Potable Water System Improvements | 0 | 450,000 | 0 | 0 |
| | P885 FRB Hder Install North Of PH7B | 0 | 0 | 700,000 | 700,000 |
| | P887 FRB CM,CQA,ES Svcs-Ph8 Forward | 151,258 | 323,930 | 0 | 0 |
| | P888 FRB Ph8 Landslide Backcut Design | 127,457 | 197,043 | 0 | 0 |
| | P889 FRB Temp Landslide Backcut Excavation | 0 | 0 | 32,500,000 | 32,500,000 |
| | P949 FRB-Phase 7B Construction Follow-up | 3,404,999 | 0 | 0 | 0 |
| | P950 FRB-Westface Rd Realign-Repair/Extend | 0 | 459,829 | 0 | 0 |
| | P967 FRB Gas Lease Agreement | 0 | 60,000 | 0 | 0 |
| | P998 FRB Phase VIIA Construction | 1,155,995 | 0 | 0 | 0 |
| | P999 FRB CM/CQA/ES Services | 442,892 | 0 | 0 | 0 |

Operation of Enterprise Fund 299 Operational Statement for the Fiscal Year 2007-2008

| Operating Detail | | FY 2005-2006 | FY 2006-2007 | FY 2007-2008 | FY 2007-2008 |
|--|---|-------------------|---------------------|---------------------|---------------------|
| (1) | | Actual | Estimate | Proposed Budget | Final Budget |
| | | (2) | (3) | (4) | (5) |
| Total Buildings and Improvements | | 13,534,327 | 8,480,180 | 48,185,000 | 48,185,000 |
| Total Capital Assets | | 21,474,356 | 19,547,763 | 55,466,350 | 55,466,350 |
| STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED | | | | | |
| Income (Loss) Before Contributions & Transfers | | 29,568,864 | 14,620,014 | (51,862,179) | (51,862,179) |
| 7812 | Interfund Transfers In - from Funds 2AA-299 | 13,085,275 | 3,000,000 | 4,400,000 | 4,400,000 |
| 4802 | Interfund Transfers Out - to Funds 2AA-299 | (12,714,256) | (14,831,146) | (14,085,914) | (14,085,914) |
| Changes to Reserves - Encumbrance - (Inc)/Dec. | | 9,640,404 | (5,164,459) | 0 | 0 |
| Changes to Reserves - Net Assets - Reserved (Inc)/Dec. | | (14,180,409) | 272,734 | 41,331,556 | 41,331,556 |
| Changes to Reserves - Net Assets, Invested in Capital Assets, Net of Related Debt (Inc)/Dec. | | (11,729,629) | (14,000,000) | (20,000,000) | (20,000,000) |
| Increase (Decrease) in Net Assets - Unrestricted | | 13,670,249 | (16,102,857) | (40,216,537) | (40,216,537) |
| Net Assets - Unrestricted - Beginning of Year | | 42,649,145 | 56,319,393 | 40,216,537 | 40,216,537 |
| Net Assets - Unrestricted - End of Year | | 56,319,393 | 40,216,537 | 0 | 0 |

*Note - Net Operating Loss is overstated in the FY 2007-08 Proposed and Final Budget columns due to budgeted fixed asset expenditures that will be capitalized at year-end.

**Note - Loss Before Contributions and Transfers is overstated in the FY 2007-08 Proposed and Final Budget columns due to budgeted fixed asset expenditures that will be capitalized at year-end.