

STATISTICAL SECTION

This part of the City of Santa Ana's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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Financial Trends <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time. (Schedules 1 - 4)</i>	159
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Net Assets by Component
Last Six Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

SCHEDULE 1

	Fiscal Year					
	2007	2006	2005	2004	2003	2002
Governmental Activities:						
Investment in capital assets, net of related debt	\$ 700,479	\$ 658,414	\$ 644,474	\$ 646,755	\$ 644,080	\$ 545,893
Restricted	118,116	164,332	144,464	147,433	139,892	100,408
Unrestricted	(53,493)	(122,359)	(136,627)	(170,248)	(168,784)	(82,670)
Total governmental activities net assets	<u>\$ 765,102</u>	<u>\$ 700,387</u>	<u>\$ 652,311</u>	<u>\$ 623,940</u>	<u>\$ 615,188</u>	<u>\$ 563,631</u>
Business-type activities:						
Investment in capital assets, net of related debt	\$ 69,748	\$ 39,031	\$ 69,906	\$ 69,554	\$ 67,517	\$ 62,022
Restricted	2,846	9,579	9,066	8,948	6,843	12,467
Unrestricted	28,270	15,774	12,877	10,917	9,028	8,199
Total business-type activities net assets	<u>\$ 100,864</u>	<u>\$ 64,384</u>	<u>\$ 91,849</u>	<u>\$ 89,419</u>	<u>\$ 83,388</u>	<u>\$ 82,688</u>
Primary government:						
Investment in capital assets, net of related debt	\$ 770,227	\$ 727,445	\$ 714,380	\$ 716,309	\$ 711,597	\$ 607,915
Restricted	120,962	173,911	153,530	156,381	146,735	112,875
Unrestricted	(25,223)	(106,585)	(123,750)	(159,331)	(159,756)	(74,471)
Total primary government net assets	<u>\$ 865,966</u>	<u>\$ 794,771</u>	<u>\$ 744,160</u>	<u>\$ 713,359</u>	<u>\$ 698,576</u>	<u>\$ 646,319</u>

Source: City of Santa Ana 2002 - 2007 CAFRS

The City of Santa Ana implemented GASB 34 for the fiscal year ended June 30, 2002.

Information prior to the implementation of GASB 34 is not available.

**Changes in Net Assets
Last Six Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)**

	Fiscal Year						Page 1 of 3
	2007	2006	2005	2004	2003	2002	
Expenses:							
Governmental activities:							
General government (1)	\$ 26,370	\$ 16,137	\$ 14,146	\$ 15,459	\$ 14,533	\$ 16,303	
Cultural recreation and community services (2)	28,956	23,406	21,766	26,325	26,183	29,803	
Public safety (3)	151,581	135,530	129,507	130,369	118,392	116,905	
Developmental services (4)	29,698	16,735	27,439	26,225	28,034	34,815	
Community development	56,098	70,235	67,561	59,321	46,813	54,170	
Interest on long -term debt	12,420	13,918	13,903	15,979	16,090	14,634	
Total governmental activities expenses	<u>\$ 305,123</u>	<u>\$ 275,961</u>	<u>\$ 274,322</u>	<u>\$ 273,678</u>	<u>\$ 250,045</u>	<u>\$ 266,630</u>	
Business-type activities:							
Water	\$ 39,184	\$ 34,609	\$ 35,671	\$ 32,530	\$ 30,757	\$ 30,514	
Parking	2,898	2,949	2,952	2,663	2,656	12,344	
Refuse collections	12,978	13,316	12,126	11,784	11,611	2,604	
Transportation center	1,303	1,342	1,256	1,518	1,192	1,296	
Sewer	3,084	2,818	2,373	2,157	2,050	695	
Sanitation	7,252	8,212	7,615	7,518	7,418	7,714	
Federal clean water protection	2,798	1,944	1,853	1,327	624	-	
Total business-type expenses	<u>69,497</u>	<u>65,190</u>	<u>63,846</u>	<u>59,497</u>	<u>56,308</u>	<u>55,167</u>	
Total primary government expenses	<u>\$ 374,620</u>	<u>\$ 341,151</u>	<u>\$ 338,168</u>	<u>\$ 333,175</u>	<u>\$ 306,353</u>	<u>\$ 321,797</u>	

Continued

1. Includes Human Resources and Finance

2. Includes Museum and Library

3. Includes Police and Fire

4. Includes Planning and Building, and Public Works

Source: City of Santa Ana 2002 - 2007 CAFRS

The City of Santa Ana implemented GASB 34 for the fiscal year ended June 30, 2002.

Information prior to the implementation of GASB 34 is not available.

	Fiscal Year					Page 2 of 3
	2007	2006	2005	2004	2003	2002
Program revenues:						
Governmental activities:						
Charges for services:						
General government (1)	\$ 3,857	\$ 4,673	\$ 6,028	\$ 5,221	\$ 5,618	\$ 5,810
Cultural recreation and community services (2)	2,649	5,515	3,847	2,382	2,104	1,364
Public safety (3)	17,959	19,486	21,468	21,385	17,679	15,151
Developmental services (4)	12,214	11,299	7,586	7,828	6,821	7,367
Community development	1,733	3,867	5,035	893	64	2
Operating grants and contributions	71,352	62,431	67,327	57,317	67,656	68,021
Capital grants and contributions	54,166	27,749	12,990	21,333	16,460	17,210
Total governmental activities program revenues	\$ 163,930	\$ 135,020	\$ 124,281	\$ 116,359	\$ 116,402	\$ 114,925
Business-type activities:						
Charges for services:						
Water	\$ 42,233	\$ 38,401	\$ 35,991	\$ 35,040	\$ 31,181	\$ 30,899
Parking	4,105	3,639	3,115	3,439	2,774	6,959
Refuse collections	7,877	7,647	7,389	7,252	7,000	2,647
Transportation center	724	905	720	1,252	1,479	1,415
Sewer	3,422	2,684	2,318	2,344	2,214	1,409
Sanitation	7,922	7,948	7,926	7,746	7,777	7,805
Federal clean water protection	2,389	2,725	2,041	1,941	702	-
Operating grants and contributions	6,082	6,225	5,721	5,525	5,121	4,361
Capital grants and contributions	-	-	-	714	579	366
Total business-type activities Program revenues	74,754	70,174	65,221	65,253	58,827	55,861
Total primary government Program revenues	\$ <u>238,684</u>	\$ <u>205,194</u>	\$ <u>189,502</u>	\$ <u>181,612</u>	\$ <u>175,229</u>	\$ <u>170,786</u>
Net (expense) revenue						
Governmental activities	(141,193)	(140,941)	(150,041)	(157,319)	(133,643)	(151,705)
Business-type activities	5,257	4,984	1,375	5,756	2,519	694
Total primary government net (expense) revenue	\$ <u>(135,936)</u>	\$ <u>(135,957)</u>	\$ <u>(148,666)</u>	\$ <u>(151,563)</u>	\$ <u>(131,124)</u>	\$ <u>(151,011)</u>

Continued

Changes in Net Assets
Last Six Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year					Page 3 of 3
	2007	2006	2005	2004	2003	2002
General revenues and other changes in net assets						
Government activities:						
General government (1)	\$ (20,737)	\$ (11,086)	\$ (11,086)	\$ (9,627)	\$ (8,423)	\$ (8,688)
Cultural recreation and community services (2)	(21,398)	(11,366)	(11,366)	(18,111)	(17,165)	(19,085)
Public safety (3)	(116,787)	(103,069)	(103,069)	(105,523)	(93,764)	(96,304)
Developmental services (4)	36,457	19,210	19,210	8,671	2,484	(7,848)
Community development	(6,309)	(20,713)	(20,713)	(16,749)	(684)	(5,144)
Interest on long -term debt	(12,420)	(139,189)	(13,918)	(15,979)	(16,091)	(14,634)
General revenues:						
Property taxes	94,312	82,624	74,874	56,340	53,088	50,389
Sales Taxes	46,770	45,094	43,973	41,865	40,383	39,059
Hotels visitors' Taxes	7,442	7,187	5,470	4,656	3,993	3,899
Utility users taxes	28,327	27,565	26,666	25,874	24,958	24,335
Business taxes	10,019	9,829	8,180	7,792	7,637	7,576
Franchise taxes	5,293	7,107	5,673	5,422	5,141	5,403
Other taxes	3,242	5,188	2,174	3,352	5,851	20,982
Intergovernmental, unrestricted	2,174	2,904	7,726	15,905	-	-
Investment income	7,505	7,468	7,085	4,572	5,915	5,239
Other revenues	825	310	323	285	20,332	533
Transfers	-	200	(581)	7	(4,576)	-
Total Governmental activities	<u>64,715</u>	<u>(70,737)</u>	<u>40,621</u>	<u>8,752</u>	<u>29,079</u>	<u>5,712</u>
Business-type activities:						
Water	3,050	792	321	2,511	1,003	385
Parking	1,206	690	787	1,147	119	43
Refuse collections	981	556	359	622	510	(1,023)
Transportation center	(579)	(437)	(536)	(266)	287	438
Sewer	338	(134)	(54)	902	164	736
Sanitation	670	(264)	311	227	358	115
Federal clean water protection	(409)	781	188	614	78	-
General revenues:						
Investment income	1,223	803	473	281	441	755
Transfers	-	(200)	581	(7)	4,576	-
Total business -type activities	<u>6,480</u>	<u>2,587</u>	<u>2,430</u>	<u>6,031</u>	<u>7,536</u>	<u>1,449</u>
Total primary government	<u>71,195</u>	<u>(68,150)</u>	<u>43,051</u>	<u>14,783</u>	<u>36,615</u>	<u>7,161</u>
Changes in net assets						
Government activities	64,715	54,534	40,621	8,752	29,079	5,712
Business-type activities	6,480	2,587	2,430	6,031	7,536	1,449
Total primary government	\$ <u>71,195</u>	\$ <u>57,121</u>	\$ <u>43,051</u>	\$ <u>14,783</u>	\$ <u>36,615</u>	\$ <u>7,161</u>

Fund Balances of Governmental Funds
Last Six Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

SCHEDULE 3

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
General Fund						
Reserved	\$ 4,361	\$ 9,459	\$ 5,577	\$ 7,659	\$ 10,645	\$ 12,714
Unreserved	<u>36,438</u>	<u>42,890</u>	<u>32,679</u>	<u>12,422</u>	<u>11,961</u>	<u>13,925</u>
Total General Fund	<u>\$ 40,799</u>	<u>\$ 52,349</u>	<u>\$ 38,256</u>	<u>\$ 20,081</u>	<u>\$ 22,606</u>	<u>\$ 26,639</u>
All Other Governmental Funds						
Reserved	\$ 85,460	\$ 80,941	\$ 93,205	\$ 101,638	\$ 94,624	\$ 64,167
Unreserved, Reported in:						
Special Revenue	16,893	10,061	5,918	10,030	7,604	8,738
Capital Projects	<u>28,538</u>	<u>23,085</u>	<u>15,305</u>	<u>9,931</u>	<u>5,630</u>	<u>14,788</u>
Total all other governmental funds	<u>\$ 130,891</u>	<u>\$ 114,087</u>	<u>\$ 114,428</u>	<u>\$ 121,599</u>	<u>\$ 107,858</u>	<u>\$ 87,693</u>

Source: City of Santa Ana 2002 - 2007 CAFRS

The City of Santa Ana implemented GASB 34 for the fiscal year ended June 30, 2002.

Information prior to FY 2002 is not available.

CITY OF SANTA ANA

**Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)**

	2007	2006	2005	2004
Revenues:				
Taxes	\$ 201,155	\$ 190,891	\$ 173,009	\$ 149,350
License and permits	3,488	4,172	3,822	3,853
Intergovernmental	128,046	87,718	85,023	94,229
Charges for services	10,878	16,280	13,570	11,960
Fines and forfeits	5,891	5,911	5,005	3,943
Investment income	27,458	29,696	26,203	23,002
Gain on sale of land held for resale	1,038	-	-	-
Miscellaneous	12,016	15,487	9,111	8,798
Total revenues	<u>389,970</u>	<u>350,155</u>	<u>315,743</u>	<u>295,135</u>
Expenditures:				
General government (1)	19,152	15,022	13,107	11,796
Cultural recreation and community services (2)	28,264	24,636	22,917	21,370
Public safety (3)	156,930	141,660	134,747	120,150
Developmental services (4)	20,032	17,769	15,493	17,363
Community development	40,225	40,968	43,220	39,551
Capital outlay	77,477	48,385	40,708	40,801
Debt service:				
Principal	11,614	11,350	9,641	7,429
Interest	19,384	20,142	21,518	21,596
Other charges	8,993	9,465	6,397	4,787
Total expenditures	<u>382,071</u>	<u>329,397</u>	<u>307,748</u>	<u>284,843</u>
Excess of revenues Over (under) expenditures	7,899	20,758	7,995	10,292
Other Financing Sources (uses)				
Transfers in	39,411	67,313	67,470	58,988
Transfers out	(42,582)	(69,597)	(64,461)	(59,094)
Bond premium	-	-	-	2,383
Bond discount and fiscal charges	-	-	-	-
Capital lease agreement	526	-	-	-
Issuance and other costs	-	-	-	-
Loan proceeds	-	-	-	-
OCIP investment loss	-	-	-	-
Payment to refund bond escrow agent	-	-	-	(40,535)
Proceeds from COP	-	-	-	-
Proceeds from issuance of bonds	-	-	-	-
Proceeds from lease revenue bonds	-	-	-	-
Proceeds from refunding bonds	-	-	-	38,845
Proceeds from state (CHFA) loan	-	-	-	335
Total other financing sources (uses)	<u>(2,645)</u>	<u>(2,284)</u>	<u>3,009</u>	<u>922</u>
Net change in fund balance	<u>\$ 5,254</u>	<u>\$ 18,474</u>	<u>\$ 11,004</u>	<u>\$ 11,214</u>
Debt service as a percent of noncapital expenditures	13.1%	14.6%	14.1%	13.9%

Source: City of Santa Ana 1998 - 2007 CAFRS

- 1. Includes Human Resources and Finance
- 2. Includes Museum and Library
- 3. Includes Police and Fire
- 4. Includes Planning and Building, and Public Works

STATISTICAL SECTION

SCHEDULE 4

Fiscal Year						
	2003	2002	2001	2000	1999	1998
\$	141,502	\$ 134,391	\$ 133,322	\$ 128,451	\$ 115,979	\$ 110,937
	3,144	2,455	3,667	2,850	2,539	2,160
	98,861	95,628	83,802	73,261	76,268	66,719
	10,913	10,340	10,969	10,738	8,641	8,154
	3,615	3,814	3,928	4,182	3,717	2,831
	21,397	23,264	27,297	28,209	25,529	19,742
	-	-	-	-	-	-
	10,593	7,349	8,341	7,200	7,234	8,706
	<u>290,025</u>	<u>277,241</u>	<u>271,326</u>	<u>254,891</u>	<u>239,907</u>	<u>219,249</u>
	13,024	14,092	12,839	11,409	10,621	9,738
	23,525	26,715	20,953	20,198	18,338	17,568
	113,407	110,000	105,328	99,642	96,462	93,417
	19,631	21,421	18,168	18,498	16,381	16,603
	44,265	40,958	32,164	30,432	32,071	28,166
	49,110	40,857	35,961	30,975	50,159	38,097
	8,376	6,871	8,190	4,887	4,393	3,969
	24,573	21,699	21,958	23,088	21,563	17,663
	3,450	2,186	-	-	-	-
	<u>299,361</u>	<u>284,799</u>	<u>255,561</u>	<u>239,129</u>	<u>249,988</u>	<u>225,221</u>
	(9,336)	(7,558)	15,765	15,762	(10,081)	(5,972)
	84,723	59,067	50,260	45,148	51,929	41,239
	(87,219)	(63,069)	(53,633)	(50,400)	(53,415)	(42,371)
	-	-	-	-	-	-
	(274)	-	-	-	-	-
	5,687	-	-	-	1,400	12
	-	-	-	-	-	(3,032)
	-	-	-	-	-	-
	-	-	-	(7,776)	-	-
	(36,456)	-	-	-	-	-
	-	-	-	-	-	12,450
	20,945	-	-	-	-	-
	-	-	-	-	-	-
	37,199	-	-	10,647	18,829	73,430
	865	1,143	258	-	-	-
	<u>25,470</u>	<u>(2,859)</u>	<u>(3,115)</u>	<u>(2,381)</u>	<u>18,743</u>	<u>81,728</u>
\$	<u>16,134</u>	<u>(10,417)</u>	<u>12,650</u>	<u>13,381</u>	<u>8,662</u>	<u>75,756</u>
	14.5%	12.6%	13.7%	13.4%	13.0%	11.6%

**Assessed Value and Estimated Actual Value of Taxable Property
Last Four Fiscal Years
(in thousands of dollars)**

Fiscal Year Ended June 30	City			Less: Exemptions ¹	Taxable Assessed Value
	Secured	Unsecured			
2007	\$ 17,927,887	\$ 1,631,584	\$ (180,619)	\$ 19,378,852	
2006	16,039,774	1,415,202	(186,041)	17,268,935	
2005	14,530,607	1,449,024	(187,232)	15,792,399	
2004	13,388,870	1,467,731	(187,564)	14,669,037	

1. Includes tax-exempt property

Basic levy (Prop. 13) for county, city, schools, and districts (apportioned by County Auditor). Proposition 13 in effect eliminated the property rates for cities, exclusive of voted authorizations for which a rate may be established for debt service on debt authorized by the voters prior to July 1, 1978.

Source: County of Orange Auditor-Controller's Office

The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.
Information prior to FY 2004 is not available.

SCHEDULE 5

Redevelopment Agency

Secured	Unsecured	Less: Exemptions ¹	Taxable Assessed Value
\$ 3,915,380	\$ 1,002,201	\$ (4,456)	\$ 4,913,125
3,957,501	909,681	(3,242)	4,863,940
3,705,383	910,600	(3,132)	4,612,851
3,527,810	956,067	(2,917)	4,480,960

Direct and Overlapping Property Tax Rates
(Rate per \$100 of assessed value)
Last Four Fiscal Years
(Code Area 11-003)

SCHEDULE 6

	2007	2006	2005	2004
City direct rates:				
City basic rate	\$ (2)	(2)	(2)	(2)
Redevelopment agency				
Total City direct rate	-	-	-	-
Overlapping Rates:				
Santa Ana Unified School				
District bonds	0.03915	0.04353	0.04961	0.03871
Rancho Santiago Community				
College District bonds	0.01911	0.01691	0.02726	0.01776
Metropolitan Water District	0.00470	0.00520	0.00580	0.00610
County of Orange	1.00000	1.00000	1.00000	1.00000
Total direct rate	\$ <u>1.06296</u>	<u>1.06564</u>	<u>1.08267</u>	<u>1.06257</u>

Taxes on the secured rolls are payable in two installments on November 1 and March 1 of each fiscal year and become delinquent on December 10, and April 10, respectively. Taxes on unsecured property are assessed and payable on March 1 and become delinquent the following August 31 in the next fiscal year. The penalty for delinquent payment is 10% of the property tax due plus 1-1/2% interest per month until paid.

All property taxes are collected by the County of Orange Tax Collector and are apportioned to participating agencies in accordance with a prearranged schedule of apportionment dates and amounts either as a percentage of the levy or in amounts actually collected. Interest is paid on undistributed taxes in subsequent apportionments. The Tax Collector charges the agencies 1/4 of 1 percent of the amounts collected for his services.

A state constitutional amendment - Proposition 13 - effective July 1, 1978 altered the method of property tax assessment. This amendment essentially reduces the total property tax levy to 1 percent of full cash value on 4 percent of assessed value on the 1975-76 assessments adjusted upward for the lesser of the increase in the CPI or per capita income indices or 2% compounded for each succeeding year except that property changing ownership subsequent to 1975-76 and improvements are reassessed at the time of the exchange or improvement and adjusted each year thereafter at the appropriate rate.

The City of Santa Ana had 120 tax code areas during the year ended June 30, 2001. The tax rate in these areas were 1.00000% and 1.00770% of assessed valuation. Tax Rate Area 11-003 is the largest representing about 25% of the total assessed valuation.

Rates are stated as a percentage of assessed valuation. Beginning in 1981-82 assessed valuation is stated at 100% of full cash property value. Prior to that fiscal year, assessed valuation was stated 25% of full cash property value.

1. Includes County Improvement Bonds
2. Basic levy (Prop. 13) for county, city, schools, and districts (apportioned by County Auditor). Proposition 13 in effect eliminated the property rates for cities, exclusive of voted authorizations for which a rate may be established for debt service on debt authorized by the voters prior to July 1, 1978.

Source: County of Orange Auditor-Controller's Office

The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.
Information prior to FY 2004 is not available.

**Property Tax Levies and Collections
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2007	\$ 29,479,693	\$ 28,402,671	96.3%	\$ 1,824,367	\$ 30,227,038	102.5%
2006	28,514,594	24,929,393	87.4%	971,194	25,900,587	90.8%
2005	23,876,714	21,658,397	90.7%	524,437	22,182,834	92.9%
2004	22,192,001	21,061,515	94.9%	601,509	21,663,024	97.6%
2003	20,950,375	19,827,124	94.6%	577,022	20,404,146	97.4%
2002	20,070,931	19,149,489	95.4%	517,802	19,667,291	98.0%
2001	19,018,727	18,368,954	96.6%	501,106	18,870,060	99.2%
2000	17,505,075	16,913,581	96.6%	417,741	17,331,322	99.0%
1999	16,189,682	15,870,477	98.0%	428,423	16,298,900	100.7%
1998	15,563,576	14,809,394	95.2%	840,338	15,649,732	100.6%

Source: County of Orange Auditor-Controller's Office

Taxable Sales by Category
Last Three Fiscal Years
(in thousands of dollars)

Category	Fiscal Year		
	2007	2006	2005
General Retail	\$ 40,425	40,966	39,059
Business to Business	40,034	38,206	38,719
Transportation	36,901	35,862	34,188
Food Products	22,402	21,875	20,967
Construction	21,621	20,147	18,342
Miscellaneous ¹	1,703	1,655	1,059
Total	\$ 163,086	158,711	152,334

1. Miscellaneous category includes health & government

The County of Orange has a 7.75% tax rate,

The City of Santa Ana does not have a direct tax rate

Source: MBIA Mumiservices

The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.

Information prior to the implementation of GASB 44 is not available.

Principal Property Tax and Sales Tax Remitters
Fiscal Year 2007
(in alphabetical order)

Principal Property Tax Remitters

Behr Process Corp
First American Title
Freedom Newspapers Inc
GLL US Office LP
Greenville Ranch LLC
Lapco Industrial Parks
Mainplace Shoppingtown
NNN Xerox Centre 19 LLC
Pacific Coast Holdings
Spieker Griffin W 9

Principal Sales Tax Remitters

Crevier BMW
Financial SVCS Vehicle Trust
Home Depot
Macy's Department Store
Nordstrom Department Store
Orange County Register
Platinum Motors
Target Stores
Wal Mart Stores
Xerox Corp.

Source: MBIA Muniservices

*The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.
Information prior to the implementation of GASB 44 is not available.*

Water Sold by Type of Customer
Last Five Fiscal Years
(in thousands of gallons)

SCHEDULE 10

	Fiscal Year				
	2007	2006	2005	2004	2003
Type of Customer					
Residential	9,696,685.3	9,221,423.3	9,477,817.4	9,825,891.1	9,944,399.6
Commercial	2,955,599.3	2,895,335.2	2,767,566.3	2,756,922.3	2,586,620.7
Industrial	1,089,224.9	971,067.8	994,549.0	1,089,612.3	1,248,816.7
Wholesale food	117,391.9	124,716.3	129,422.0	135,905.6	146,190.6
Government	122,765.5	102,283.7	319,429.7	344,377.7	328,247.1
Others ¹	572,328.5	481,370.2	504,001.7	532,953.0	530,480.1
Total	14,553,995.4	13,796,196.5	14,192,786.1	14,685,662.0	14,784,754.8
Total direct rate per 44 units ²	\$ 1.871	1.760	1.608	1.452	1.283

1. Others include: churches, construction use
 medical, schools, reclaim water

2. A unit is 748 gallons

Source: City of Santa Ana Finance Department, Water Division

The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.
 Information prior to FY 2003 is not available.

**Water Rates
Last Five Fiscal Years**

Fiscal Year Ended June 30	Monthly base Rate ¹	Rate per 44 Units ²
2007	\$ 7.00	1.87
2006	7.00	1.76
2005	7.00	1.61
2004	7.00	1.45
2003	7.00	1.28

1. Monthly rates are based on 5/8" meter, which is the standard household meter size.

2. A unit is 748 gallons

Source: City of Santa Ana Finance Department, Water Division

The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.
Information prior to FY 2003 is not available.

**Principal Water Customers
Fiscal Year 2007**

Water Customer	2007	
	Taxable Water Charges	Percentage of Total Water Revenues
MacArthur Village	\$ 808,356	2.08%
Warwick Square Assoc. Inc.	572,504	1.47%
Chroma Systems	413,885	1.06%
Fairview Villas	248,537	0.64%
Adohr Farms Inc	213,846	0.55%
Far West Management Corp	204,538	0.53%
Town Square Owners	199,582	0.51%
Power Circuits Inc.	165,080	0.42%
County of Orange	136,929	0.35%
County of Orange	121,457	0.31%
Total	\$ <u>3,084,714</u>	<u>7.93%</u>

Source: City of Santa Ana Finance Department, Water Division

*The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.
Information prior to the implementation of GASB 44 is not available.*

**Ratios of Outstanding Debt by Type¹
Last Four Fiscal Years**

Other Governmental Activities Debt							
Fiscal Year	Tax Allocation Bonds	Tax Allocation Refunding Bonds	Capital Leases	Certificates of Participation	Lease Revenue Bonds	Refunding Revenue Bonds	Long Term Loans
2007	\$ 19,510,000	\$ 27,689,080	\$ 4,087,758	\$ 10,455,000	\$ 96,543,001	\$ 78,695,000	\$ 7,054,737
2006	19,990,000	29,243,169	4,511,149	10,745,000	100,967,003	82,850,000	8,878,375
2005	20,470,000	30,757,258	5,684,440	11,020,000	105,301,003	86,830,000	10,586,752
2004	20,945,000	32,236,347	7,107,587	11,285,000	108,220,004	90,605,000	12,189,685

Business-type Activities							
Fiscal Year	Revenue Bonds Payable	Certificates of Participation	Refunding COP	Notes Payable	Total Primary Government	Percentage of Personal Income ²	Debt Per Capital ²
2007	\$ 18,015,209	\$ 2,360,000	\$ 9,914,595	\$ 1,743,617	\$ 276,067,997	0.05%	\$ 7,077
2006	18,731,609	3,428,883	11,294,550	1,878,899	292,518,637	0.06%	7,924
2005	19,438,010	4,432,394	12,589,505	2,009,567	309,118,929	0.07%	8,786
2004	19,404,410	5,385,904	13,814,460	2,135,779	323,329,176	0.08%	9,757

Notes:

Source: City of Santa Ana 2004 - 2007 CAFRS

1. Details regarding the city's outstanding debt can be found in the notes to the financial statements

2. Population and personal income data can be found in Schedule 17 of the Statistical Section;

Ratios are calculated using prior calendar year.

The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.

Information prior to FY 2004 is unavailable.

**Legal Debt Margin Information
Last Ten Fiscal Years**

	2007	2006	2005	2004
Debt limit	\$ 488,986,777	436,374,410	333,262,607	280,586,375
Total net debt applicable to limit	-	-	-	-
Legal debt margin	\$ <u>488,986,777</u>	<u>436,374,410</u>	<u>333,262,607</u>	<u>280,586,375</u>

Legal Debt Margin Calculation fo Fiscal Year 2006:

Assessed value	\$ 19,559,471,070
Debt Limit (2.5 percent of assessed value) ¹	<u>488,986,777</u>
Debt applicable to limit:	
General obligation bonds	None
Legal debt margin	\$ <u>488,986,777</u>

Source: County of Orange Auditor-Controller's Office

1. This equates to be the 10% authorized by the Santa Ana Charter prior to the Assessor's change in assessed value basis from 25% to 100% of full cash value in fiscal year 1982.

SCHEDULE 14

Fiscal Year					
2003	2002	2001	2000	1999	1998
266,029,957	252,587,891	236,397,923	221,981,748	205,889,837	205,889,837
-	-	-	-	-	-
<u>266,029,957</u>	<u>252,587,891</u>	<u>236,397,923</u>	<u>221,981,748</u>	<u>205,889,837</u>	<u>205,889,837</u>

**Direct and Overlapping Debt
Fiscal Year 2007**

City of Santa Ana

2006-07 Assessed Valuation	\$	19,559,471,070
Redevelopment Incremental Valuation:		4,634,128,022
	\$	<u>14,925,343,048</u>

	Total Debt	% Applicable	(1)	City's Share of
	06/30/07			Debt 06/30/07
Overlapping Tax and Assessment Debt:				
Orange County Teeter Plan Obligations	\$ 123,725,000	4.381%	\$	5,420,392
Metropolitan Water District	359,115,000	0.915		3,285,902
Coast Community College District	353,203,867	0.294		1,038,419
Rancho Santiago Community College District	324,638,495	29.510		95,800,820
Santa Ana Unified School District	130,951,207	59.094		77,384,306
Tustin Unified School District Facilities Improvement District No 2002-1	24,081,293	13.119		3,159,225
Total Overlapping Tax and Assessment Debt:				<u>186,089,064</u>
Direct and Overlapping General Fund Debt:				
Orange County General Fund Obligations	\$ 597,550,000	4.381%	\$	26,178,666
Orange County Pension Fund Obligations	89,893,078	4.381		3,938,216
Orange County Board of Education Certificates of Participation	19,720,000	4.381		863,933
Orange County Transit Authority	1,235,000	4.381		54,105
Community College District Certificates of Participation	36,910,000	0.859		317,057
Orange Unified School District Certificates of Participation	51,480,000	2.630		1,353,924
Santa Ana Unified School District Certificates of Participation	66,856,251	59.094		39,508,033
Tustin Unified School District Certificates of Participation	6,460,000	8.081		522,033
City of Santa Ana General Fund Obligations	121,725,236	100.		121,725,236
Irvine Ranch Water District Certificates of Participation	41,600,000	0.555		230,880
Orange County Sanitation District Certificates of Participation	117,705,000	6.064		7,137,631
Total Gross Direct and Overlapping General Fund Debt			\$	<u>201,829,714</u>
Less: Orange County Transit Authority (80% self-supporting)				43,284
Less: Santa Ana Unified School District Qualified Zone Academy Bonds (supported by scheduled deposits to trustee)				836,682
Total Net Direct and Overlapping General Fund Debt			\$	<u>200,949,748</u>
Gross Combined Total Debt				387,918,778 (2)
Net Combined Total Debt				387,038,812

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Ratios to 2006-07 Assessed Valuation:

Total Overlapping Tax and assessment Debt.....0.95%

Ratios to adjust Assessed Valuation:

Combined Direct Debt (\$121,725,236).....0.82%

Gross Combined Total Debt.....2.60%

Net Combined Total Debt.....2.59%

State School Building Aid Repayable as of 06/30/07: \$0

Source: California Municipal Statistics, Inc.

**Pledged-Revenue Coverage
Last Five Fiscal Years
(amounts expressed in thousands)**

Fiscal Year Ended June 30	Water Revenue	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2007	\$ 42,233	\$ 36,327	\$ 5,906	135	65	4.74
2006	38,401	32,810	5,591	131	69	5.21
2005	35,992	32,846	3,146	126	74	5.56
2004	35,040	29,500	5,540	122	78	5.71
2003	31,181	27,679	3,502	118	82	6.41

Source: City of Santa Ana 2003 - 2007 CAFRS

Details regarding the city's outstanding debt can be found in the notes to the financial statements.

Operating expenses do not include interest or depreciation.

The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.

Information prior to FY 2003 is not available.

**Demographic and Economic Statistics
Last Four Calendar Years**

Calendar Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income (2)	Unemployment Rate (3)
2006	353,428	\$ 505,197,000	39,011	5.5%
2005	351,322	477,101,000	36,917	5.4%
2004	351,697	453,902,000	35,188	6.2%
2003	347,237	427,041,000	33,138	3.5%

Sources:

1. State Department of Finance
2. Bureau of Economic Analysis
3. State of California Employment Development

The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.
Information prior to the implementation of GASB 44 is not available.

**Principal Employers
Fiscal Year 2007**

Employer	2007	
	Number of Employees	Percent of Total Employment
Ingram Micro	4,000	2.67%
Rancho Santiago Community College	2,300	1.53%
Tenet Healthsystem Medical Inc	1,500	1.00%
Ttm Printed Circuit Group Inc	1,500	1.00%
First American Corp	1,300	0.87%
DMS - Services LLC	1,200	0.80%
First American Title Insurance	900	0.60%
OC Register	900	0.60%
Ponderosa Builders Inc	800	0.53%
Alan B Whitson Co Inc	750	0.50%

"Total Employment" as used above represents the total employment of all employers within the City limits.

Source: Economic Development Division of Community Development Agency, City of Santa Ana

The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006. Information prior to the implementation of GASB 44 is not available.

Full-time and Part-time City Employees by Function Last Eight Fiscal Years

Function	Full-Time and Part-time Employees as of June 30							
	2007	2006	2005	2004	2003	2002	2001	2000
General government (1)	229	218	211	216	225	241	231	221
Cultural recreation and community services (2)	462	360	369	386	450	538	548	548
Public safety (3)	963	939	919	981	997	1,025	1,052	1,035
Developmental services (4)	311	294	303	308	322	339	332	334
Community development	<u>122</u>	<u>118</u>	<u>132</u>	<u>138</u>	<u>141</u>	<u>140</u>	<u>141</u>	<u>130</u>
Total	<u>2,087</u>	<u>1,929</u>	<u>1,934</u>	<u>2,029</u>	<u>2,135</u>	<u>2,283</u>	<u>2,304</u>	<u>2,268</u>

1. Includes Human Resources and Finance

2. Includes Library

3. Includes Police and Fire

4. Includes Planning and Building, and Public Works

Source: Payroll Department, Finance Agency of City of Santa Ana

The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.

Information prior to FY 2000 is not available.

**Operating Indicators by Function
Last Two Fiscal Years**

	2007	2006
Police:		
Physical arrests	12,450	12,219
Parking citations issued	103,383	95,299
Traffic citations issued	42,995	34,028
Responses to 911 calls	24,671	22,301
Fire:		
Number of emergency calls	18,215	19,960
Inspections	4,026	4,106
Public Works:		
Streets:		
-Street resurfacing (miles)	500	3,477
-Pot holes repaired	28,500	26,570
Sanitation:		
-Refuse collected (tons/year)	1,025,000	970,000
-Recyclables collected (tons/year)	600,000	580,000
Water:		
-New connections	147	107
-Water mains breaks	27	13
-Average daily consumption (thousands of gallons)	83,000	42,000
Parks, recreation and community services:		
Athletic field permits issued	8,659	9,855
Number of recreation classes (subjects)	104	91
Number of facility rentals	2,691	1,812
Planning and Building:		
Number of building permits issued	3,868	4,581
Number of plan checks	3,221	2,574
Number of inspections	42,308	41,659
Number of demolition building permits	45	48
Value of construction (in thousands):		
-Commercial and industrial construction	15,031	7,374
-Residential construction	22,007	122,060
-Other additions and alterations	64,773	93,717

Source: City of Santa Ana

The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.
Information prior to the implementation of GASB 44 is not available.

SCHEDULE 21

**Capital Assets Statistics by Function
Last Two Fiscal Years**

	2007	2006
Police:		
Stations	2	2
Fire:		
Fire stations	10	10
Public Works:		
Street (miles)	425	400
Streetlights	1,593	1582
Traffic Signals	279	275
Parks, Recreation and community services		
Number of parks	40	40
Number of libraries	2	2
Number of community centers	8	8
Number of municipal swimming pools	5	5
Number of municipal tennis centers	2 WITH 25 COURTS	2 WITH 25 COURTS
Number of miles of bike trails	11	11
Water:		
Water mains (miles)	488	488
Maximum daily capacity (thousands of gallons)	159,000	157,000
Number of water wells	19	19
Number of reservoirs	10	10
Number of hydrants	4,927	4,901
Sewer:		
Sewer mains (miles)	389	389

Source: City of Santa Ana

The City of Santa Ana implemented GASB 44 for the fiscal year ended June 30, 2006.
Information prior to the implementation of GASB 44 is not available.