

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District General Fund	
			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			35,942,252	33,144,418	30,917,363	30,917,363	400 - Flood Control District	
Cancellation of Prior Year Reserves			27,328	4,368,593	0	0		
6210 Property Taxes - Current Secured			42,827,989	47,542,567	46,542,132	46,542,132		
6220 Property Taxes - Current Unsecured			2,217,903	2,226,535	3,090,000	3,090,000		
6230 Property Taxes - Prior Secured			40,176	69,045	69,045	69,045		
6240 Property Taxes - Prior Unsecured			34,941	34,772	28,681	28,681		
6280 Property Taxes - Current Supplemental			3,424,955	3,590,039	2,370,614	2,370,614		
6300 Property Taxes - Prior Supplemental			50,321	77,389	57,180	57,180		
6430 Construction Permits			41,655	31,730	40,000	40,000		
6440 Road Privileges and Permits			0	0	5,356	5,356		
6450 Zoning Permits			(776)	0	0	0		
6460 Other Licenses and Permits			102,410	65,290	123,580	123,580		
6470 Franchises			2,177	543	1,030	1,030		
6530 Forfeitures and Penalties			206	1,224	0	0		
6540 Penalties and Costs on Delinquent Taxes			11,625	16,098	7,000	7,000		
6610 Interest			2,388,508	4,951,131	3,200,000	3,200,000		
6620 Rents and Concessions			840,640	895,779	838,472	838,472		
6630 Royalties			5,772	0	0	0		
6690 State - Homeowners Property Tax Relief			612,746	598,919	631,127	631,127		
6920 State - Construction			186,025	0	0	0		
6950 State - Disaster Relief			7,032	206,715	500,000	500,000		
6970 State - Other			158,328	291,329	0	0		
7060 Federal - Disaster Relief			146,860	549,053	2,000,000	2,000,000		

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
7120	Other - In-Lieu Revenue		1,899,636	2,570,055	1,545,000	1,545,000	400 - Flood Control District	
7130	Other Governmental Agencies		797,433	1,855,054	0	0		
7380	Planning and Engineering Services		190,229	385,529	550,850	550,850		
7480	Road and Street Services		875,491	796,032	795,250	795,250		
7590	Other Charges for Services		8,687,655	9,009,326	6,094,550	6,094,550		
7661	Other Sales - Taxable		4,187	2,169	5,150	5,150		
7670	Miscellaneous Revenue		588,225	681,804	340,450	340,450		
7680	Six-Month Expired (Outlawed) Checks		154	35	3,090	3,090		
7690	Returned Check Charges		0	25	0	0		
7852	Fixed Asset Sales - Non-Taxable - Resale		0	16,940	5,150	5,150		
7855	Fixed Asset Sales - Land		487,400	12,000	250,000	250,000		
TOTAL AVAILABLE FINANCING			102,599,486	113,990,137	100,011,070	100,011,070		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SALARIES & BENEFITS					400 - Flood Control District
0101 Regular Salaries	14,123,005	12,911,977	14,317,745	14,317,745	
0102 Extra Help	52,643	40,555	413,156	413,156	
0103 Overtime	703,963	551,342	439,066	439,066	
0104 Annual Leave Payoffs	125,790	343,934	150,000	150,000	
0105 Vacation Payoff	49,021	192,520	425,000	425,000	
0106 Sick Leave Payoff	225,675	480,909	425,000	425,000	
0110 Performance Incentive Pay	66,407	1,720	25,552	25,552	
0111 Other Pay	43,808	58,735	2,904	2,904	
0200 Retirement	1,829,275	1,953,060	3,239,936	3,239,936	
0301 Unemployment Insurance	(26,732)	21,858	17,254	17,254	
0305 Salary Continuance Insurance	8,400	8,198	9,084	9,084	
0306 Health Insurance	1,673,853	1,477,492	1,797,888	1,797,888	
0308 Dental Insurance	12,601	11,707	14,592	14,592	
0309 Life Insurance	3,171	2,603	3,120	3,120	
0310 Accidental Death and Dismemberment Insurance	503	471	576	576	
0319 Other Insurance	134,505	122,546	143,928	143,928	
0352 Workers Compensation - General	1,162,044	1,082,460	781,725	781,725	
0401 Medicare	123,620	125,467	145,762	145,762	
TOTAL SALARIES & BENEFITS	20,311,552	19,387,554	22,352,288	22,352,288	
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	50,053	34,217	76,925	76,925	
0700 Communications	20,078	1,157	0	0	
0701 Telephone/Telegraph - Interfund Transfer	133,361	136,980	100,000	100,000	
0900 Food	627	70	0	0	
1000 Household Expense	51,062	38,276	69,660	69,660	
1001 Household Expense - Trash	1,654	1,968	0	0	
1100 Insurance	1,056,682	1,103,770	2,128,523	2,128,523	
1300 Maintenance - Equipment	224,795	196,112	186,880	186,880	

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES, Cont.					400 - Flood Control District
1301 Maintenance - Inventory Parts	532	26,484	0	0	
1400 Maintenance - Buildings and Improvements	1,347,349	1,351,765	3,543,993	3,543,993	
1402 Minor Alterations and Improvements	69,540	349,373	0	0	
1500 Medical, Dental and Laboratory Supplies	2,611	5,009	5,000	5,000	
1600 Memberships	4,086	16,309	33,960	33,960	
1701 Cash Difference	0	233	0	0	
1800 Office Expense	134,715	111,252	100,000	100,000	
1801 Duplicating Services (RDMD/Reprographics)	23,400	11,988	0	0	
1802 Periodicals and Journals	80	939	0	0	
1803 Postage	0	249	0	0	
1806 Printing Costs - Outside Vendors	514	259	5,000	5,000	
1809 Minor Office Equipment to be Controlled	103,167	205,737	145,860	145,860	
1900 Professional and Specialized Services	15,739,277	16,190,357	17,470,340	17,470,340	
1902 Photographic Microfilm Expense	0	0	6,250	6,250	
1903 Surveys and Studies	0	47,640	260,000	260,000	
1908 Temporary Help	8,154	11,382	6,000	6,000	
1911 CWCAP Charges	931,036	1,159,516	783,720	783,720	
1912 Investment Administrative Fees	95,108	111,828	400,000	400,000	
2000 Publications and Legal Notices	821	7,457	5,000	5,000	
2100 Rents and Leases - Equipment	238,769	441,847	990,840	990,840	
2200 Rents and Leases - Buildings and Improvements	451,935	456,664	428,625	428,625	
2300 Small Tools and Instruments	80,439	59,175	233,175	233,175	
2400 Special Departmental Expense	527,543	493,115	385,000	385,000	
2405 Optional Benefit Plan	42,417	48,948	48,000	48,000	
2600 Transportation and Travel - General	58,061	33,751	45,000	45,000	
2601 Private Auto Mileage	3,534	10,556	4,000	4,000	
2602 Garage Expense	28,838	41,339	25,000	25,000	
2700 Transportation and Travel - Meetings/Conferences	28,897	32,445	75,240	75,240	

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES, Cont.					400 - Flood Control District
2800 Utilities	26,706	9,419	15,000	15,000	
2801 Utilities - Purchased Electricity	57,230	272,113	230,000	230,000	
2802 Utilities - Purchased Gas	30,874	9,439	25,000	25,000	
2803 Utilities - Purchased Water	35,470	27,054	75,000	75,000	
TOTAL SERVICES & SUPPLIES	21,609,413	23,056,192	27,906,991	27,906,991	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	100,000	0	400,000	400,000	
3600 Rights of Way	0	0	25,000	25,000	
3700 Taxes and Assessments	9,871	11,301	25,000	25,000	
TOTAL OTHER CHARGES	109,871	11,301	450,000	450,000	
FIXED ASSETS					
4000 Equipment	1,580,608	506,995	1,559,809	1,559,809	
4100 Land					
L000 Undesignated Land and ROW	0	0	500,000	500,000	
L001 Los Alamitos Pump Station ROW	0	0	400,000	400,000	
L002 Land 222 E. Bristol Ln	0	222,000	0	0	
L003 Land 2301 N Glassell St	0	222,000	0	0	
L004 Land 2245 N Glassell St	0	234,000	0	0	
Total Land	0	678,000	900,000	900,000	
4200 Buildings and Improvements					
P000 Undesignated Construction and Change Orders	0	0	500,000	500,000	
P004 Los Alamitos Pump Station New Pump & Pump House	0	0	17,400,000	17,400,000	
P006 Peters Canyon Channel at Barranca & Main	0	0	3,500,000	3,500,000	
P007 H.B. Channel-Catholic Protection,Magnolia-Atlnta	0	1,114,229	0	0	
P008 H.B. Channel-Indianapolis to Adams	922,304	4,508,790	500,000	500,000	
P010 Gilbert Retarding Basin	0	0	250,000	250,000	
P011 Crescent Retarding Basin	0	0	250,000	250,000	
P012 San Diego Creek Mitigation	0	28,800	2,000,000	2,000,000	

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
FIXED ASSETS, Cont.					400 - Flood Control District
4200 Buildings and Improvements, Cont.					
P013 Central Irvine Channel u/s of Culver Drive	0	0	1,050,000	1,050,000	
P014 P014 Atwood Channel–Mountain View to Kellogg Dr	0	955,696	0	0	
P015 Tlbrt Ch Brkhrst To Inpolis CP	0	0	800,000	800,000	
P016 H'Bch Ch Conflu To Magnolia CP	0	0	550,000	550,000	
P383 Talbert Channel Indianapolis-Adams	0	0	1,000,000	1,000,000	
P909 Fullerton Creek Channel, Knott-Beach	(321,424)	0	0	0	
P917 Talbert Channel - Adams to Yorktown	0	0	500,000	500,000	
P922 HB Channel-Cathodic Protect Atlanta-Indianapolis	2,072	0	0	0	
Total Buildings and Improvements	602,952	6,607,515	28,300,000	28,300,000	
TOTAL FIXED ASSETS	2,183,560	7,792,510	30,759,809	30,759,809	
OTHER FINANCING USES					
4800 Interfund Transfers Out - to Fund 100	3,174,811	637,999	3,270,420	2,270,420	
TOTAL OTHER FINANCING USES	3,174,811	637,999	3,270,420	2,270,420	
Provision for Reserves	20,985,877	108,180	15,271,562	16,271,562	
TOTAL FINANCING REQUIREMENTS	68,375,084	50,993,736	100,011,070	100,011,070	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			228,096	232,277	9,147	9,147	403 - Santa Ana River Environmental Enhancement	
6610 Interest			5,150	9,540	500	500		
7670 Miscellaneous Revenue			1,237	2,363	2,500	2,500		
TOTAL AVAILABLE FINANCING			234,483	244,180	12,147	12,147		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					403 - Santa Ana River Environmental Enhancement
1300 Maintenance - Equipment	0	1,500	2,300	2,300	
1900 Professional and Specialized Services	1,621	12,441	400	400	
1912 Investment Administrative Fees	210	213	100	100	
2000 Publications and Legal Notices	0	171	0	0	
2400 Special Departmental Expense	0	0	9,347	9,347	
TOTAL SERVICES & SUPPLIES	1,831	14,324	12,147	12,147	
TOTAL FINANCING REQUIREMENTS	1,831	14,324	12,147	12,147	



BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Capital								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE  (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			70,442,809	9,132,526	15,735,152	15,735,152	404 - Flood Control District - Capital	
Cancellation of Prior Year Reserves			29,066,127	41,519,405	20,257,048	20,257,048		
6610 Interest			3,486,469	4,461,952	500,000	500,000		
6620 Rents and Concessions			215,400	310,239	2,625,000	2,625,000		
6970 State - Other			0	1,829,687	0	0		
7130 Other Governmental Agencies			(46,199)	7,109	2,730,000	2,730,000		
7590 Other Charges for Services			10,081	6,187	0	0		
7670 Miscellaneous Revenue			1,076,918	2,056,097	1,000,000	1,000,000		
7680 Six-Month Expired (Outlawed) Checks			0	1,188	0	0		
7855 Fixed Asset Sales - Land			0	0	2,200,000	2,200,000		
TOTAL AVAILABLE FINANCING			104,251,605	59,324,388	45,047,200	45,047,200		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					404 - Flood Control District - Capital
0700 Communications	221	0	0	0	
0701 Telephone/Telegraph - Interfund Transfer	1,076	442	1,500	1,500	
0900 Food	0	283	0	0	
1000 Household Expense	0	0	500	500	
1001 Household Expense - Trash	269	253	0	0	
1300 Maintenance - Equipment	929	0	6,900	6,900	
1400 Maintenance - Buildings and Improvements	63,127	89,387	21,313	21,313	
1402 Minor Alterations and Improvements	10,728	4,415	5,000	5,000	
1600 Memberships	0	100	0	0	
1800 Office Expense	8,576	5,155	5,000	5,000	
1801 Duplicating Services (RDMD/Reprographics)	74	0	0	0	
1802 Periodicals and Journals	0	35	0	0	
1809 Minor Office Equipment to be Controlled	223	911	4,200	4,200	
1900 Professional and Specialized Services	2,919,811	2,398,394	6,454,474	6,454,474	
1903 Surveys and Studies	14,987	3,710	150,000	150,000	
1908 Temporary Help	15,050	500	35,000	35,000	
1912 Investment Administrative Fees	143,174	73,305	200,000	200,000	
2100 Rents and Leases - Equipment	7,389	2,216	25,000	25,000	
2200 Rents and Leases - Buildings and Improvements	71,951	57,142	68,463	68,463	
2300 Small Tools and Instruments	(758)	0	0	0	
2400 Special Departmental Expense	(29,121)	1,113	12,000	12,000	
2600 Transportation and Travel - General	0	330	0	0	
2602 Garage Expense	1,488	542	0	0	
2700 Transportation and Travel - Meetings/Conferences	354	648	18,850	18,850	
2800 Utilities	0	0	39,000	39,000	
2801 Utilities - Purchased Electricity	10,955	9,647	0	0	
2802 Utilities - Purchased Gas	2,519	2,033	0	0	
2803 Utilities - Purchased Water	521	345	0	0	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>3,243,542</b>	<b>2,650,906</b>	<b>7,047,200</b>	<b>7,047,200</b>	

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
OTHER CHARGES					404 - Flood Control District - Capital
3100 Contributions to Non-County Government Agencies	1,472,392	3,003,633	7,600,000	7,600,000	
3400 Interest on Notes and Checks	0	55,617	0	0	
3700 Taxes and Assessments	87,844	106,973	400,000	400,000	
TOTAL OTHER CHARGES	1,560,236	3,166,224	8,000,000	8,000,000	
FIXED ASSETS					
4100 Land					
L300 Prado Dam	26,000	0	30,000,000	30,000,000	
L311 Land Acquisition Parcel 38-995	0	12,875	0	0	
L312 Land Acquisition, Parcel 39-006	59,904	0	0	0	
L320 Parcel 31-006	0	370,875	0	0	
L323 Land Acquisition, Parcel # 45-017	2,300	0	0	0	
L325 Acquisition of Parcel No. 26-999	13,294,850	766,716	0	0	
L326 Acquisition of Parcel No. 46-999	3,743,944	196,584	0	0	
L327 Acquisition of Parcel No. 40-029	509,450	0	0	0	
L328 Acquisition of Parcel No. 32-995	33,546,000	3,358,252	0	0	
L329 Acquisition of Parcel No. 31-999, 31-002	14,714,235	15,579	0	0	
L330 Acquisition of Parcel No. 04-003, 04-980	5,542,172	48,181	0	0	
L331 Acquisition of Parcel No. 29-920	899,405	735,779	0	0	
L332 Acquisition of Parcel No. 32-007, 32-009	36,700	0	0	0	
L333 Acquisition of Parcel No. 39-001	14,875	0	0	0	
L335 Acquisition of Parcel No. 40-932	8,326	37,674	0	0	
L338 Acquisition of Parcel No. R3101	53,385	43,466	0	0	
L340 Parcel No. 31-001	7,500	0	0	0	
L341 Parcel No. 21-009	432,979	1,044	0	0	
L342 Parcel No. 40-016	341,800	118,015	0	0	
L343 Parcel No. 38-997	0	1,122,685	0	0	
L348 Parcel No. 34-054	0	8,000	0	0	
Total Land	73,233,826	6,835,724	30,000,000	30,000,000	

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
TOTAL FIXED ASSETS	73,233,826	6,835,724	30,000,000	30,000,000	404 - Flood Control District - Capital
Provision for Reserves	17,872,160	0	0	0	
TOTAL FINANCING REQUIREMENTS	95,909,764	12,652,854	45,047,200	45,047,200	

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	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
Fund Balance Available			313	1,799,834	1,681,536	1,681,536	459 - North Tustin Landscape and	
Cancellation of Prior Year Reserves			1,850,503	0	0	0	Lighting Assessment District	
6210 Property Taxes - Current Secured			322,638	348,324	371,239	371,239		
6220 Property Taxes - Current Unsecured			15,420	15,169	14,889	14,889		
6240 Property Taxes - Prior Unsecured			246	242	209	209		
6280 Property Taxes - Current Supplemental			23,813	24,460	27,061	27,061		
6300 Property Taxes - Prior Supplemental			354	538	354	354		
6540 Penalties and Costs on Delinquent Taxes			82	112	87	87		
6610 Interest			43,105	76,996	57,856	57,856		
6690 State - Homeowners Property Tax Relief			4,260	4,081	4,007	4,007		
7661 Other Sales - Taxable			0	23	0	0		
7670 Miscellaneous Revenue			433	827	541	541		
TOTAL AVAILABLE FINANCING			2,261,167	2,270,606	2,157,779	2,157,779		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					459 - North Tustin Landscape and Lighting Assessment District
1400 Maintenance - Buildings and Improvements	68,155	99,688	112,500	112,500	
1801 Duplicating Services (RDMD/Reprographics)	0	1,763	0	0	
1900 Professional and Specialized Services	47,745	13,386	53,972	53,972	
1911 CWCAP Charges	1,843	1,563	2,080	2,080	
1912 Investment Administrative Fees	1,802	1,685	2,080	2,080	
2100 Rents and Leases - Equipment	0	0	1,000	1,000	
2800 Utilities	192	156	0	0	
2801 Utilities - Purchased Electricity	2,527	2,402	5,720	5,720	
2803 Utilities - Purchased Water	20,669	20,530	26,000	26,000	
TOTAL SERVICES & SUPPLIES	142,933	141,173	203,352	203,352	
FIXED ASSETS					
4100 Land					
L517 Tustin Branch Trail	188,413	158,292	0	0	
Total Land	188,413	158,292	0	0	
4200 Buildings and Improvements					
P000 Unallocated	0	0	311,470	311,470	
P101 Holderman Park	26,176	26,975	190,000	190,000	
P102 Esplanade Greenbelt	0	0	250,000	250,000	
P517 Tustin Branch Trail	0	0	1,202,957	1,202,957	
Total Buildings and Improvements	26,176	26,975	1,954,427	1,954,427	
TOTAL FIXED ASSETS	214,589	185,267	1,954,427	1,954,427	
OTHER FINANCING USES					
4804 Interfund Transfers Out - to Funds 400-499	156,461	0	0	0	
TOTAL OTHER FINANCING USES	156,461	0	0	0	
TOTAL FINANCING REQUIREMENTS	513,983	326,440	2,157,779	2,157,779	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
Fund Balance Available			8,786,422	11,454,869	11,854,386	11,854,386	405 - Harbors, Beaches and Parks	
Cancellation of Prior Year Reserves			6,204	11,454,118	4,989,116	4,989,116	CSA No. 26	
6210	Property Taxes - Current Secured		31,839,951	35,333,154	40,913,578	40,913,578		
6220	Property Taxes - Current Unsecured		1,644,062	1,650,429	1,617,632	1,617,632		
6230	Property Taxes - Prior Secured		31,530	53,845	53,845	53,845		
6240	Property Taxes - Prior Unsecured		25,899	25,773	22,033	22,033		
6280	Property Taxes - Current Supplemental		2,535,325	2,657,516	2,940,037	2,940,037		
6300	Property Taxes - Prior Supplemental		37,250	57,287	37,250	37,250		
6440	Road Privileges and Permits		2,910	0	0	0		
6450	Zoning Permits		(7,836)	0	0	0		
6460	Other Licenses and Permits		250,988	298,746	252,037	252,037		
6520	Other Court Fines		0	2,723	1,000	1,000		
6530	Forfeitures and Penalties		555	0	624	624		
6540	Penalties and Costs on Delinquent Taxes		8,606	11,916	9,130	9,130		
6610	Interest		955,344	1,768,694	1,352,000	1,352,000		
6620	Rents and Concessions		4,779,726	5,045,692	5,269,406	5,269,406		
6690	State - Homeowners Property Tax Relief		453,586	443,348	435,367	435,367		
6920	State - Construction		3,810,306	2,712,122	7,549,205	7,549,205		
6950	State - Disaster Relief		0	181,172	0	0		
6970	State - Other		1,506	51,525	0	0		
7060	Federal - Disaster Relief		0	449,128	1,820,334	1,820,334		
7110	Federal - Other		10	0	0	0		
7120	Other - In-Lieu Revenue		780,428	771,224	701,653	701,653		

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District General Fund	
			(2)	(3)	(4)	(5)	(6)	
7130	Other Governmental Agencies		85,000	0	85,000	85,000	405 - Harbors, Beaches and Parks	
7310	Assessment and Tax Collection Fees		1,763	0	1,834	1,834	CSA No. 26	
7380	Planning and Engineering Services		183,396	4,328	5,749	5,749		
7480	Road and Street Services		103,492	149,962	109,910	109,910		
7580	Park and Recreation Fees		3,636,318	3,770,309	3,882,692	4,057,065		
7590	Other Charges for Services		2,872,909	1,630,598	1,358,883	1,358,883		
7600	Special Assessments		1,259	0	0	0		
7661	Other Sales - Taxable		5,787	5,023	6,018	6,018		
7670	Miscellaneous Revenue		876,474	529,187	916,520	916,520		
7680	Six-Month Expired (Outlawed) Checks		529	1,804	550	550		
7690	Returned Check Charges		315	365	327	327		
7810	Interfund Transfers In - from Fund 100		5,000,000	0	0	0		
7811	Interfund Transfers In - from Funds 101-199		158,000	0	74,512	74,512		
7814	Interfund Transfers In - from Funds 400-499		156,461	0	0	0		
7850	Provision for Increase in Land Held for Resale		(6,997)	0	0	0		
7852	Fixed Asset Sales - Non-Taxable - Resale		0	37,452	0	0		
7855	Fixed Asset Sales - Land		0	9,887	0	0		
TOTAL AVAILABLE FINANCING			69,017,478	80,562,194	86,260,628	86,435,001		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SALARIES & BENEFITS					405 - Harbors, Beaches and Parks CSA No. 26
0101 Regular Salaries	12,662,600	11,104,517	11,821,881	11,925,273	
0102 Extra Help	306,317	290,255	358,842	372,438	
0103 Overtime	611,442	569,700	492,224	492,224	
0104 Annual Leave Payoffs	117,611	159,156	150,000	150,000	
0105 Vacation Payoff	58,860	218,228	75,000	75,000	
0106 Sick Leave Payoff	195,007	659,501	200,000	200,000	
0110 Performance Incentive Pay	45,393	57	27,806	27,806	
0111 Other Pay	69,836	82,974	19,068	19,068	
0200 Retirement	1,663,990	1,706,478	2,695,162	2,718,250	
0204 County Paid Executive Deferred Compensation Plan	3,318	3,353	3,290	3,290	
0301 Unemployment Insurance	(22,682)	19,546	14,091	14,217	
0305 Salary Continuance Insurance	8,270	7,109	7,818	7,818	
0306 Health Insurance	1,752,630	1,463,711	1,620,288	1,633,968	
0308 Dental Insurance	15,550	13,357	15,504	15,504	
0309 Life Insurance	3,518	2,936	3,324	3,324	
0310 Accidental Death and Dismemberment Insurance	623	535	624	624	
0319 Other Insurance	147,003	133,048	135,864	137,354	
0352 Workers Compensation - General	1,555,548	1,405,416	1,014,004	1,014,004	
0401 Medicare	108,804	105,242	108,599	110,100	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>19,303,639</b>	<b>17,945,118</b>	<b>18,763,389</b>	<b>18,920,262</b>	
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	59,149	42,023	80,000	80,000	
0700 Communications	24,419	1,146	391	391	
0701 Telephone/Telegraph - Interfund Transfer	97,810	119,729	128,017	128,017	
0900 Food	11,572	17,534	5,000	5,000	
1000 Household Expense	532,334	576,701	616,762	616,762	
1001 Household Expense - Trash	10,300	102,444	10,753	10,753	
1100 Insurance	327,293	388,881	567,689	567,689	

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES, Cont					405 - Harbors, Beaches and Parks CSA No. 26
1300 Maintenance - Equipment	273,525	255,597	270,556	270,556	
1301 Maintenance - Inventory Parts	1,794	1,692	1,865	1,865	
1302 Parts Not Direct Billed to Customer	0	370	0	0	
1400 Maintenance - Buildings and Improvements	3,191,582	3,407,061	4,188,495	4,188,495	
1402 Minor Alterations and Improvements	1,936,699	666,867	4,609,754	4,609,754	
1500 Medical, Dental and Laboratory Supplies	875	2,766	910	910	
1600 Memberships	2,347	1,667	6,549	6,549	
1700 Miscellaneous Expense	2,195	0	250	250	
1701 Cash Difference	0	117	0	0	
1800 Office Expense	149,030	136,664	219,196	236,696	
1801 Duplicating Services (RDMD/Reprographics)	52,466	42,419	59,754	59,754	
1802 Periodicals and Journals	2,781	981	2,892	2,892	
1803 Postage	360	1,100	374	374	
1806 Printing Costs - Outside Vendors	12,635	10,560	3,313	3,313	
1809 Minor Office Equipment to be Controlled	132,222	126,053	138,688	138,688	
1900 Professional and Specialized Services	18,030,116	19,212,443	21,336,670	21,336,670	
1901 Data Processing Services	9,282	0	9,653	9,653	
1903 Surveys and Studies	0	9,536	0	0	
1908 Temporary Help	26,930	32,633	33,258	33,258	
1909 Contracts	0	163	0	0	
1911 CWCAP Charges	1,301,568	1,217,780	1,040,000	1,040,000	
1912 Investment Administrative Fees	35,755	39,232	66,843	66,843	
2000 Publications and Legal Notices	975	3,642	1,014	1,014	
2100 Rents and Leases - Equipment	195,720	357,393	320,656	320,656	
2200 Rents and Leases - Buildings and Improvements	352,589	305,517	380,000	380,000	
2300 Small Tools and Instruments	115,592	82,753	123,763	123,763	
2309 Minor Small Tools/Instruments to be Controlled	9	0	0	0	
2400 Special Departmental Expense	212,219	217,189	452,350	452,350	

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES, Cont					405 - Harbors, Beaches and Parks CSA No. 26
2405 Optional Benefit Plan	51,500	59,802	54,504	54,504	
2409 Minor Special Dept. Equipment to be Controlled	2,207	0	0	0	
2600 Transportation and Travel - General	239,802	229,776	298,400	298,400	
2601 Private Auto Mileage	10,054	9,558	10,457	10,457	
2602 Garage Expense	168,577	230,884	175,320	175,320	
2603 Executive Car Allowance	7,200	7,200	7,200	7,200	
2700 Transportation and Travel - Meetings/Conferences	4,968	7,428	19,610	19,610	
2800 Utilities	56,023	68,777	86,910	86,910	
2801 Utilities - Purchased Electricity	494,321	462,878	546,000	546,000	
2802 Utilities - Purchased Gas	13,532	15,506	24,638	24,638	
2803 Utilities - Purchased Water	922,584	1,211,407	1,626,130	1,626,130	
TOTAL SERVICES & SUPPLIES	29,072,910	29,683,868	37,524,584	37,542,084	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	620,576	279,162	75,500	75,500	
3700 Taxes and Assessments	46,348	57,867	48,202	48,202	
TOTAL OTHER CHARGES	666,924	337,029	123,702	123,702	
FIXED ASSETS					
4000 Equipment	196,017	189,059	1,943,400	1,943,400	
4100 Land					
L501 Freemont Canyon Nature Preserve 155 Acres	575,000	0	0	0	
L502 Modjeska Canyon Nature Preserve 303 Acres	1,210,000	0	0	0	
Total Land	1,785,000	0	0	0	
4200 Buildings and Improvements					
P001 Engineering Change Orders	0	0	150,000	150,000	
P014 Irvine Park Sewer Conversion	911,456	(6,819)	0	0	
P015 O'Neill Park Sewer Conversion	186,622	30,803	0	0	
P125 Featherly Improvements (83/4)	59,623	(59,623)	0	0	
P310 Arroyo Trabuco Bikeway	1,981	0	0	0	

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
FIXED ASSETS, Cont.					405 - Harbors, Beaches and Parks CSA No. 26
4200 Buildings and Improvements, Cont.					
P323 Various Restroom Restorations	854,377	572,744	0	0	
P324 Talbert Nature Preserve Grassland Removal	68,933	0	0	0	
P332 Poche Beach Walkway	0	303,558	0	0	
P450 Weider Park Development	8,383	0	0	0	
P552 Old Courthouse - Plumbing Replacement	4,984	71,287	0	0	
P553 Carbon Canyon - Playground Replacement 4	672	332,666	0	0	
P554 Clark - Playground Replacement 2	308,321	0	0	0	
P555 Craig - Playground Replacement 3	187,095	0	0	0	
P556 Mile Square - Playground Replacement 2	110,009	208,371	0	0	
P557 Yorba - Playground Replacement 4	1,089	357,232	0	0	
P558 Mile Square - Group Shelter Replacement	0	24,540	0	0	
P561 Sunset Harbor - Edinger Bridge Decking	0	723,443	0	0	
P563 Sunset Harbor - Building Replacement	0	4,392	0	0	
P564 Irvine Ranch H.P. - Building Stabilization	17,253	119,273	1,500,000	1,500,000	
P565 Mile Square - Restroom Replacement	14,387	849,871	0	0	
P566 Arden/Modjeska - Stone Building Replacement	20,151	168	0	0	
P567 Mason Park Playground Replacement	774	125,511	0	0	
P568 George Key Ranch Improvements	0	178,453	290,500	290,500	
P611 P611 – Caspers Electrical, Prop 40	0	343,841	0	0	
P613 Mile Square Park Office Replace, Prop 40	0	0	205,000	205,000	
P614 O'Neill Restroom Replace, Prop 40	0	0	450,000	450,000	
P616 Irvine Entry Enhancements - TIC	0	50	0	0	
P682 Sunset Harbor Channel Dredging	(9,609)	2,300	0	0	
P926 Newport Harbor Headquarters Building	(131,460)	0	0	0	
P967 Aliso Beach Concession/Restroom Replace	0	67,442	0	0	
P970 LCWP Interpretive Center	45,614	2,107,970	50,000	50,000	

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
FIXED ASSETS, Cont.					405 - Harbors, Beaches and Parks CSA No. 26
4200 Buildings and Improvements, Cont.					
P997 Caspers Interpretive Center Expansion	(16,930)	0	0	0	
Total Buildings and Improvements	2,643,724	6,357,474	2,645,500	2,645,500	
TOTAL FIXED ASSETS	4,624,741	6,546,533	4,588,900	4,588,900	
OTHER FINANCING USES					
4800 Interfund Transfers Out - to Fund 100	0	0	109,707	109,707	
4801 Interfund Transfers Out - to Funds 101-199	0	2,000,000	0	0	
4804 Interfund Transfers Out - to Funds 400-499	0	4,296,000	19,650,346	19,650,346	
TOTAL OTHER FINANCING USES	0	6,296,000	19,760,053	19,760,053	
INTRAFUND TRANSFERS					
5100 Intrafund Transfers	(2,791)	0	0	0	
TOTAL INTRAFUND TRANSFERS	(2,791)	0	0	0	
Provision for Reserves	1,659,306	10,150,609	5,500,000	5,500,000	
TOTAL FINANCING REQUIREMENTS	55,324,729	70,959,157	86,260,628	86,435,001	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Capital								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			0	0	6,239,977	6,239,977	406 - Harbors, Beaches and Parks	
6610 Interest			0	167,807	218,257	218,257	Capital	
6920 State - Construction			0	0	6,038,886	6,038,886		
7130 Other Governmental Agencies			0	0	1,385,000	1,385,000		
7670 Miscellaneous Revenue			0	0	2,037,848	2,037,848		
7810 Interfund Transfers In - from Fund 100			0	8,673,000	1,875,000	5,700,000		
7814 Interfund Transfers In - from Funds 400-499			0	4,296,000	19,650,346	19,650,346		
TOTAL AVAILABLE FINANCING			0	13,136,807	37,445,314	41,270,314		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					406 - Harbors, Beaches and Parks Capital
1300 Maintenance - Equipment	0	246	0	0	
1400 Maintenance - Buildings and Improvements	0	1,620	0	0	
1402 Minor Alterations and Improvements	0	0	876,000	876,000	
1900 Professional and Specialized Services	0	43,457	2,512,000	2,512,000	
1912 Investment Administrative Fees	0	4,174	0	0	
TOTAL SERVICES & SUPPLIES	0	49,498	3,388,000	3,388,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	750,000	750,000	
TOTAL OTHER CHARGES	0	0	750,000	750,000	
FIXED ASSETS					
4200 Buildings and Improvements					
P001 Engineering Change Orders	0	0	650,000	650,000	
P002 Unallocated Capital Projects	0	0	14,211,231	14,211,231	
P011 Harbor Patrol GF Alloc-Dist 1	0	0	0	765,000	
P015 O'Neill Park Sewer Conversion	0	0	300,000	300,000	
P020 Dist 2 - Prop 12 Unallocated	0	0	1,102,400	1,102,400	
P022 Harbor Patrol GF Alloc-Dist 2	0	0	0	765,000	
P030 Dist 3 - Prop 12 Unallocated	0	0	233,400	233,400	
P033 Harbor Patrol GF Alloc-Dist 3	0	0	0	765,000	
P044 Harbor Patrol GF Alloc-Dist 4	0	0	0	765,000	
P050 Dist 5 - Prop 12 Unallocated	0	0	326,431	326,431	
P055 Harbor Patrol GF Alloc-Dist 5	0	0	0	765,000	
P325 Peters Cyn Trail & Bikeway	0	0	100,000	100,000	
P330 Santa Ana River Parkway Project	0	0	370,000	370,000	
P331 San Juan Creek Bikeway Improvement	0	0	209,625	209,625	
P550 UNBRP Habitat Restoration	0	0	400,000	400,000	
P562 Arden/Modjeska Pedestrian Bridge	0	0	250,000	250,000	
P563 Sunset Hrbr-Edinger Deck, P 40	0	0	330,000	330,000	

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
FIXED ASSETS, Cont.					406 - Harbors, Beaches and Parks Capital
4200 Buildings and Improvements, Cont.					
P566 Arden/Modjeska Stone Building	0	0	297,310	297,310	
P600 Clark Park - Paleo Interpretive	0	0	325,000	325,000	
P612 Sunset Hrbr-Edinger Deck, P 40	0	0	108,000	108,000	
P615 Sunset Bch Restrms (5),Prop 40	0	0	1,250,000	1,250,000	
P616 Irvine Entry Enhancements - TIC	0	0	425,000	425,000	
P617 UNB RMP/Trails MP Updt,Prop 40	0	0	487,000	487,000	
P618 Mile Sq Youth Camp Fac, P 12	0	0	200,000	200,000	
P701 Laguna Niguel, RR Restroom #5	0	0	450,000	450,000	
P710 Sunset Aq, Edinger Bridge Repl	0	0	1,000,000	1,000,000	
P711 So Coast Maint Yd, Relocate	0	0	1,000,000	1,000,000	
P712 HBP Ofc Hdqtrs, Reloc to IRHP	0	0	800,000	800,000	
P713 SAR, Reg Pkwy & Youth Outreach	0	0	320,000	320,000	
P714 SAR, Reg Pkwy - Ph I Fee Study	0	0	80,000	80,000	
P715 Convert to WiFi Data Comm, Var	0	0	700,000	700,000	
P716 Aliso/Wd Cyn, Creek Bnk Repair	0	0	100,000	100,000	
P717 Salt Creek Bch, Revtmnt Repair	0	0	100,000	100,000	
P718 Archeo/Paleo Warehouse Reloc	0	0	750,000	750,000	
P719 Weider, Restroom	0	0	300,000	300,000	
P722 Proposition 40 Unallocated	0	0	1,129,034	1,129,034	
P723 Craig, Erosion Control 2 Loc	0	0	180,000	180,000	
P724 Irvine, RR Tennis Hill Restrmt	0	0	260,000	260,000	
P725 Lag Nig, Sheltrs #1,2,10,11,12	0	0	175,000	175,000	
P726 Salt Creek Bch, Lndscpe Acc Rd	0	0	150,000	150,000	
P727 Salt Creek Bch, Acc Rd Pullout	0	0	250,000	250,000	
P728 Carbon Cyn, RR Retaining Wall	0	0	150,000	150,000	
P729 Clark, New Fence by Rosecrans	0	0	150,000	150,000	
P730 Carbon Cyn, Lake Dredging	0	0	150,000	150,000	



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
FIXED ASSETS, Cont.					406 - Harbors, Beaches and Parks Capital
4200 Buildings and Improvements, Cont.					
P740 Narco Channel WQ Habitat WS	0	0	1,000,000	1,000,000	
P966 Mile Sq Grp Shelters, Prop 12	0	0	750,000	750,000	
P967 Aliso Bch Concession/RR Repl	0	0	69,000	69,000	
P988 Talbert Preserve Wetlands Rest	0	0	515,000	515,000	
Total Buildings and Improvements	0	0	32,103,431	35,928,431	
TOTAL FIXED ASSETS	0	0	32,103,431	35,928,431	
Provision for Reserves	0	0	1,203,883	1,203,883	
TOTAL FINANCING REQUIREMENTS	0	49,498	37,445,314	41,270,314	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE  (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			6,653	5,762	1,152	1,152	468 - County Service Area #13 - La Mirada	
Cancellation of Prior Year Reserves			0	0	869	869		
6210 Property Taxes - Current Secured			1,816	2,025	2,350	2,350		
6220 Property Taxes - Current Unsecured			94	95	93	93		
6240 Property Taxes - Prior Unsecured			1	1	1	1		
6280 Property Taxes - Current Supplemental			145	153	169	169		
6300 Property Taxes - Prior Supplemental			2	3	2	2		
6540 Penalties and Costs on Delinquent Taxes			0	1	1	1		
6610 Interest			333	522	364	364		
6690 State - Homeowners Property Tax Relief			26	26	26	26		
7670 Miscellaneous Revenue			12	23	26	26		
TOTAL AVAILABLE FINANCING			9,082	8,611	5,053	5,053		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					468 - County Service Area #13 - La Mirada
1900 Professional and Specialized Services	2,967	4,197	4,528	4,528	
1911 CWCAP Charges	341	227	500	500	
1912 Investment Administrative Fees	13	11	25	25	
TOTAL SERVICES & SUPPLIES	3,321	4,435	5,053	5,053	
Provision for Reserves	0	1,642	0	0	
TOTAL FINANCING REQUIREMENTS	3,321	6,077	5,053	5,053	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District General Fund	
			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			11,664	13,893	959	959	475 - County Service Area #20 - La Habra	
Cancellation of Prior Year Reserves			0	83,944	0	0		
6210 Property Taxes - Current Secured			5,670	6,032	7,382	7,382		
6220 Property Taxes - Current Unsecured			307	296	290	290		
6240 Property Taxes - Prior Unsecured			5	5	4	4		
6280 Property Taxes - Current Supplemental			475	477	528	528		
6300 Property Taxes - Prior Supplemental			7	11	7	7		
6540 Penalties and Costs on Delinquent Taxes			2	2	2	2		
6610 Interest			2,088	4,093	1,144	1,144		
6690 State - Homeowners Property Tax Relief			85	80	78	78		
7670 Miscellaneous Revenue			83	159	104	104		
TOTAL AVAILABLE FINANCING			20,386	108,991	10,498	10,498		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					475 - County Service Area #20 - La Habra
1900 Professional and Specialized Services	82	72	4,458	4,458	
1911 CWCAP Charges	325	206	416	416	
1912 Investment Administrative Fees	86	92	104	104	
2400 Special Departmental Expense	0	0	5,520	5,520	
TOTAL SERVICES & SUPPLIES	493	370	10,498	10,498	
Provision for Reserves	6,000	0	0	0	
TOTAL FINANCING REQUIREMENTS	6,493	370	10,498	10,498	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			12,154	15,431	15,920	15,920	477 - County Service Area #22 - East Yorba Linda	
6210 Property Taxes - Current Secured			13,339	15,192	17,566	17,566		
6220 Property Taxes - Current Unsecured			688	708	695	695		
6240 Property Taxes - Prior Unsecured			11	11	9	9		
6280 Property Taxes - Current Supplemental			1,063	1,142	1,263	1,263		
6300 Property Taxes - Prior Supplemental			15	24	15	15		
6540 Penalties and Costs on Delinquent Taxes			4	5	4	4		
6610 Interest			450	844	300	300		
6690 State - Homeowners Property Tax Relief			190	191	187	187		
7600 Special Assessments			22,422	22,492	22,490	22,490		
7670 Miscellaneous Revenue			110	210	156	156		
TOTAL AVAILABLE FINANCING			50,446	56,249	58,605	58,605		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					477 - County Service Area #22 - East Yorba Linda
1400 Maintenance - Buildings and Improvements	15,073	17,738	37,393	37,393	
1900 Professional and Specialized Services	17,343	15,797	17,428	17,428	
1911 CWCAP Charges	918	812	1,103	1,103	
1912 Investment Administrative Fees	14	18	17	17	
2100 Rents and Leases - Equipment	0	0	1,000	1,000	
2801 Utilities - Purchased Electricity	1,382	1,474	1,664	1,664	
TOTAL SERVICES & SUPPLIES	34,730	35,839	58,605	58,605	
TOTAL FINANCING REQUIREMENTS	34,730	35,839	58,605	58,605	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			43,000	43,965	45,591	45,591	431 - Special Assessment - Top of the World Improvement	
6610 Interest			967	1,792	0	0		
7670 Miscellaneous Revenue			171	326	0	0		
TOTAL AVAILABLE FINANCING			44,138	46,083	45,591	45,591		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					431 - Special Assessment - Top of the World Improvement
1900 Professional and Specialized Services	0	0	45,591	45,591	
1911 CWCAP Charges	134	97	0	0	
1912 Investment Administrative Fees	39	40	0	0	
TOTAL SERVICES & SUPPLIES	173	137	45,591	45,591	
TOTAL FINANCING REQUIREMENTS	173	137	45,591	45,591	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			322,886	1,778,094	1,715,015	1,715,015	433 - Golden Lantern Reassessment District 94-1 - Debt Service	
Cancellation of Prior Year Reserves			1,542,000	0	0	0		
6610 Interest			136,515	155,893	130,000	130,000		
7600 Special Assessments			1,482,608	1,471,099	1,400,000	1,400,000		
7670 Miscellaneous Revenue			1,456	2,781	0	0		
TOTAL AVAILABLE FINANCING			3,485,465	3,407,867	3,245,015	3,245,015		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					433 - Golden Lantern Reassessment District 94-1 - Debt Service
1900 Professional and Specialized Services	35,819	32,999	65,410	65,410	
1912 Investment Administrative Fees	1,136	1,048	0	0	
2400 Special Departmental Expense	0	0	1,542,000	1,542,000	
TOTAL SERVICES & SUPPLIES	36,955	34,047	1,607,410	1,607,410	
OTHER CHARGES					
3200 Bond Redemption	1,350,000	1,430,000	1,500,000	1,500,000	
3300 Interest on Bonds	300,415	221,860	137,605	137,605	
TOTAL OTHER CHARGES	1,650,415	1,651,860	1,637,605	1,637,605	
OTHER FINANCING USES					
4804 Interfund Transfers Out - to Funds 400-499	20,000	0	0	0	
TOTAL OTHER FINANCING USES	20,000	0	0	0	
TOTAL FINANCING REQUIREMENTS	1,707,370	1,685,907	3,245,015	3,245,015	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE  (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			10,225,701	12,583,429	7,221,429	7,221,429	507 - Irvine Coast Assessment	
Cancellation of Prior Year Reserves			2,787,888	0	0	0	District 88-1 - Debt Service	
6610 Interest			248,157	441,545	250,000	250,000		
7600 Special Assessments			3,848,146	4,018,772	4,000,000	4,000,000		
7670 Miscellaneous Revenue			31,649	64,548	0	0		
7800 Contributions In-Lieu of Fees			420,803	605,273	310,000	310,000		
TOTAL AVAILABLE FINANCING			17,562,344	17,713,567	11,781,429	11,781,429		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					507 - Irvine Coast Assessment District 88-1 - Debt Service
1900 Professional and Specialized Services	329,632	188,382	200,000	200,000	
1911 CWCAP Charges	605	12	0	0	
1912 Investment Administrative Fees	5,484	4,784	0	0	
2400 Special Departmental Expense	0	0	3,985,913	3,985,913	
TOTAL SERVICES & SUPPLIES	335,721	193,178	4,185,913	4,185,913	
OTHER CHARGES					
3200 Bond Redemption	2,025,000	2,169,080	4,878,826	4,878,826	
3300 Interest on Bonds	2,618,195	2,731,563	2,716,690	2,716,690	
3700 Taxes and Assessments	0	109,367	0	0	
TOTAL OTHER CHARGES	4,643,195	5,010,010	7,595,516	7,595,516	
Provision for Reserves	0	3,000,000	0	0	
TOTAL FINANCING REQUIREMENTS	4,978,916	8,203,188	11,781,429	11,781,429	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE  (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			827,031	928,844	721,122	721,122	516 - Assessment District 01-1 Ziani Project - Debt Service	
6610 Interest			13,433	30,941	20,000	20,000		
7600 Special Assessments			537,257	539,739	530,000	530,000		
TOTAL AVAILABLE FINANCING			1,377,721	1,499,524	1,271,122	1,271,122		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					516 - Assessment District 01-1 Ziani Project - Debt Service
1900 Professional and Specialized Services	10,674	34,666	66,014	66,014	
1911 CWCAP Charges	0	613	0	0	
1912 Investment Administrative Fees	249	271	0	0	
2400 Special Departmental Expense	0	5,712	505,108	505,108	
TOTAL SERVICES & SUPPLIES	10,923	41,262	571,122	571,122	
OTHER CHARGES					
3200 Bond Redemption	85,000	110,000	125,000	125,000	
3300 Interest on Bonds	352,955	351,010	375,000	375,000	
TOTAL OTHER CHARGES	437,955	461,010	500,000	500,000	
Provision for Reserves	0	250,000	200,000	200,000	
TOTAL FINANCING REQUIREMENTS	448,878	752,272	1,271,122	1,271,122	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			0	0	1,850,000	1,850,000	522 - Newport Coast AD 01-1 Construction Group 2	
7840 Long-Term Debt Proceeds			0	2,254,234	0	0		
TOTAL AVAILABLE FINANCING			0	2,254,234	1,850,000	1,850,000		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					522 - Newport Coast AD 01-1 Construction Group 2
1900 Professional and Specialized Services	0	0	50,000	50,000	
2400 Special Departmental Expense	0	0	1,500,000	1,500,000	
TOTAL SERVICES & SUPPLIES	0	0	1,550,000	1,550,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	300,000	300,000	
TOTAL OTHER CHARGES	0	0	300,000	300,000	
TOTAL FINANCING REQUIREMENTS	0	0	1,850,000	1,850,000	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			0	0	850,000	850,000	523 - Newport Coast AD 01-1 Group 2 - Debt Service	
7600 Special Assessments			0	0	800,000	800,000		
7840 Long-Term Debt Proceeds			0	9,400,766	0	0		
TOTAL AVAILABLE FINANCING			0	9,400,766	1,650,000	1,650,000		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					523 - Newport Coast AD 01-1 Group 2 - Debt Service
1900 Professional and Specialized Services	0	264,082	50,000	50,000	
2400 Special Departmental Expense	0	0	625,000	625,000	
TOTAL SERVICES & SUPPLIES	0	264,082	675,000	675,000	
OTHER CHARGES					
3200 Bond Redemption	0	0	100,000	100,000	
3300 Interest on Bonds	0	0	875,000	875,000	
TOTAL OTHER CHARGES	0	0	975,000	975,000	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	0	8,184,979	0	0	
TOTAL OTHER FINANCING USES	0	8,184,979	0	0	
TOTAL FINANCING REQUIREMENTS	0	8,449,061	1,650,000	1,650,000	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			13,450,280	5,574,847	2,605,847	2,605,847	524 - Assessment District 01-1 Newport Coast IV - Construction	
6610 Interest			291,120	177,944	80,000	80,000		
TOTAL AVAILABLE FINANCING			13,741,400	5,752,791	2,685,847	2,685,847		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					524 - Assessment District 01-1 Newport Coast IV - Construction
1900 Professional and Specialized Services	1,737	8,562	50,000	50,000	
1911 CWCAP Charges	3,136	21,313	0	0	
1912 Investment Administrative Fees	10,600	1,927	0	0	
2400 Special Departmental Expense	0	1,286,856	2,000,000	2,000,000	
TOTAL SERVICES & SUPPLIES	15,473	1,318,659	2,050,000	2,050,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	8,151,080	720,599	635,847	635,847	
TOTAL OTHER CHARGES	8,151,080	720,599	635,847	635,847	
OTHER FINANCING USES					
4805 Interfund Transfers Out - to Funds 500-599	0	208,039	0	0	
TOTAL OTHER FINANCING USES	0	208,039	0	0	
TOTAL FINANCING REQUIREMENTS	8,166,553	2,247,296	2,685,847	2,685,847	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			6,126,908	1,577,827	4,941,827	4,941,827	525 - Assessment District 01-1 Newport Coast IV - Debt Service	
6610 Interest			79,901	50,811	25,000	25,000		
7815 Interfund Transfers In - from Funds 500-599			0	208,039	0	0		
7840 Long-Term Debt Proceeds			16,962,629	5,659,875	0	0		
TOTAL AVAILABLE FINANCING			23,169,438	7,496,552	4,966,827	4,966,827		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					525 - Assessment District 01-1 Newport Coast IV - Debt Service
1900 Professional and Specialized Services	663,343	281,157	300,000	300,000	
1912 Investment Administrative Fees	1	0	0	0	
2400 Special Departmental Expense	0	0	2,000,000	2,000,000	
TOTAL SERVICES & SUPPLIES	663,344	281,157	2,300,000	2,300,000	
OTHER CHARGES					
3200 Bond Redemption	0	0	100,000	100,000	
3300 Interest on Bonds	474,267	261,382	1,500,000	1,500,000	
TOTAL OTHER CHARGES	474,267	261,382	1,600,000	1,600,000	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	20,454,000	1,361,021	1,066,827	1,066,827	
TOTAL OTHER FINANCING USES	20,454,000	1,361,021	1,066,827	1,066,827	
TOTAL FINANCING REQUIREMENTS	21,591,611	1,903,560	4,966,827	4,966,827	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District	
			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			0	1,587,221	2,240,347	2,240,347	52T - Assessment District 01-1 Newport Coast Conversion #1 - Debt Service	
6610 Interest			1,479	62,552	40,000	40,000		
7600 Special Assessments			0	1,314,418	1,300,000	1,300,000		
7840 Long-Term Debt Proceeds			1,707,372	0	0	0		
TOTAL AVAILABLE FINANCING			1,708,851	2,964,191	3,580,347	3,580,347		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					52T - Assessment District 01-1 Newport Coast Conversion #1 - Debt Service
1900 Professional and Specialized Services	121,629	(10,056)	68,333	68,333	
1912 Investment Administrative Fees	0	316	0	0	
2400 Special Departmental Expense	0	0	1,112,221	1,112,221	
TOTAL SERVICES & SUPPLIES	121,629	(9,740)	1,180,554	1,180,554	
OTHER CHARGES					
3200 Bond Redemption	0	0	370,000	370,000	
3300 Interest on Bonds	0	685,874	864,793	864,793	
TOTAL OTHER CHARGES	0	685,874	1,234,793	1,234,793	
Provision for Reserves	0	0	1,165,000	1,165,000	
TOTAL FINANCING REQUIREMENTS	121,629	676,134	3,580,347	3,580,347	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			0	0	13,700,000	13,700,000	531 - Newport Coast AD 01-1 Construction '06 Variables	
6610 Interest			0	0	95,000	95,000		
7840 Long-Term Debt Proceeds			0	15,840,125	0	0		
TOTAL AVAILABLE FINANCING			0	15,840,125	13,795,000	13,795,000		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					531 - Newport Coast AD 01-1 Construction '06 Variables
1900 Professional and Specialized Services	0	158,168	795,000	795,000	
2400 Special Departmental Expense	0	0	11,000,000	11,000,000	
TOTAL SERVICES & SUPPLIES	0	158,168	11,795,000	11,795,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	2,000,000	2,000,000	
TOTAL OTHER CHARGES	0	0	2,000,000	2,000,000	
TOTAL FINANCING REQUIREMENTS	0	158,168	13,795,000	13,795,000	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			62,228	70,298	85,286	85,286	550 - Assessment District 92-1 Newport Ridge - Construction	
6610 Interest			1,519	3,255	2,500	2,500		
7670 Miscellaneous Revenue			6,615	12,638	0	0		
TOTAL AVAILABLE FINANCING			70,362	86,191	87,786	87,786		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					550 - Assessment District 92-1 Newport Ridge - Construction
1900 Professional and Specialized Services	0	0	10,000	10,000	
1912 Investment Administrative Fees	63	75	0	0	
2400 Special Departmental Expense	0	0	77,786	77,786	
TOTAL SERVICES & SUPPLIES	63	75	87,786	87,786	
TOTAL FINANCING REQUIREMENTS	63	75	87,786	87,786	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			272,542	354,885	299,072	299,072	551 - Assessment District 92-1 Newport Ridge - Debt Service	
Cancellation of Prior Year Reserves			200,087	0	0	0		
6610 Interest			18,492	30,038	20,000	20,000		
7600 Special Assessments			662,066	694,131	690,000	690,000		
7670 Miscellaneous Revenue			6,347	12,231	0	0		
TOTAL AVAILABLE FINANCING			1,159,534	1,091,285	1,009,072	1,009,072		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					551 - Assessment District 92-1 Newport Ridge - Debt Service
1900 Professional and Specialized Services	35,146	22,669	69,448	69,448	
1911 CWCAP Charges	346	205	0	0	
1912 Investment Administrative Fees	629	443	0	0	
2400 Special Departmental Expense	0	0	96,629	96,629	
TOTAL SERVICES & SUPPLIES	36,121	23,317	166,077	166,077	
OTHER CHARGES					
3200 Bond Redemption	390,000	400,000	415,000	415,000	
3300 Interest on Bonds	378,528	362,905	377,995	377,995	
TOTAL OTHER CHARGES	768,528	762,905	792,995	792,995	
Provision for Reserves	0	0	50,000	50,000	
TOTAL FINANCING REQUIREMENTS	804,649	786,222	1,009,072	1,009,072	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			60,720	68,083	165,458	165,458	552 - Assessment District 92-1 Newport Ridge (Series B) - Construction	
6610 Interest			48,684	90,559	100,000	100,000		
7670 Miscellaneous Revenue			10,665	20,375	0	0		
TOTAL AVAILABLE FINANCING			120,069	179,017	265,458	265,458		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					552 - Assessment District 92-1 Newport Ridge (Series B) - Construction
1900 Professional and Specialized Services	0	1,711	40,458	40,458	
1912 Investment Administrative Fees	1,986	2,019	0	0	
2400 Special Departmental Expense	0	0	75,000	75,000	
TOTAL SERVICES & SUPPLIES	1,986	3,730	115,458	115,458	
Provision for Reserves	50,000	0	150,000	150,000	
TOTAL FINANCING REQUIREMENTS	51,986	3,730	265,458	265,458	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			5,220,118	5,201,120	4,660,120	4,660,120	424 - Aliso Viejo CFD 88-1 (Series A of 1992) - Construction	
6610 Interest			114,410	210,790	200,000	200,000		
7670 Miscellaneous Revenue			6,270	3,432	0	0		
TOTAL AVAILABLE FINANCING			5,340,798	5,415,342	4,860,120	4,860,120		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					424 - Aliso Viejo CFD 88-1 (Series A of 1992) - Construction
1900 Professional and Specialized Services	12,242	6,868	90,000	90,000	
1912 Investment Administrative Fees	4,452	4,690	0	0	
2400 Special Departmental Expense	122,984	0	4,770,120	4,770,120	
TOTAL SERVICES & SUPPLIES	139,678	11,558	4,860,120	4,860,120	
TOTAL FINANCING REQUIREMENTS	139,678	11,558	4,860,120	4,860,120	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Arbitrage Rebate								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,435,389	1,403,726	1,437,726	1,437,726	429 - Arbitrage Rebate	
6610 Interest			31,009	56,856	0	0		
7814 Interfund Transfers In - from Funds 400-499			20,000	0	11,000	11,000		
7815 Interfund Transfers In - from Funds 500-599			0	0	66,000	66,000		
TOTAL AVAILABLE FINANCING			1,486,398	1,460,582	1,514,726	1,514,726		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					429 - Arbitrage Rebate
1900 Professional and Specialized Services	0	0	92,000	92,000	
1912 Investment Administrative Fees	1,264	1,263	0	0	
TOTAL SERVICES & SUPPLIES	1,264	1,263	92,000	92,000	
OTHER CHARGES					
3700 Taxes and Assessments	81,408	13,366	92,726	92,726	
TOTAL OTHER CHARGES	81,408	13,366	92,726	92,726	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	0	0	90,000	90,000	
TOTAL OTHER FINANCING USES	0	0	90,000	90,000	
Provision for Reserves	0	0	1,240,000	1,240,000	
TOTAL FINANCING REQUIREMENTS	82,672	14,629	1,514,726	1,514,726	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			389,335	2,676,996	947,182	947,182	479 - CFD 99-1 Series A of 1999 Ladera - Debt Service	
Cancellation of Prior Year Reserves			2,262,000	0	0	0		
6320 Special Taxes (Community Facility Districts)			1,573,578	1,611,071	1,600,000	1,600,000		
6610 Interest			58,388	59,946	15,000	15,000		
7820 Premium and Accrued Interest on Bonds Issued			0	586,674	0	0		
7840 Long-Term Debt Proceeds			0	22,560,000	0	0		
TOTAL AVAILABLE FINANCING			4,283,301	27,494,687	2,562,182	2,562,182		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					479 - CFD 99-1 Series A of 1999 Ladera - Debt Service
1900 Professional and Specialized Services	32,058	657,186	87,182	87,182	
1911 CWCAP Charges	352	388	0	0	
1912 Investment Administrative Fees	367	683	0	0	
TOTAL SERVICES & SUPPLIES	32,777	658,258	87,182	87,182	
OTHER CHARGES					
3200 Bond Redemption	40,000	75,000	785,000	785,000	
3300 Interest on Bonds	1,483,528	966,238	1,064,225	1,064,225	
TOTAL OTHER CHARGES	1,523,528	1,041,238	1,849,225	1,849,225	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	0	24,846,830	0	0	
TOTAL OTHER FINANCING USES	0	24,846,830	0	0	
Provision for Reserves	50,000	0	625,775	625,775	
TOTAL FINANCING REQUIREMENTS	1,606,305	26,546,326	2,562,182	2,562,182	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			308,501	325,856	246,798	246,798	480 - CFD 99-1 Series A of 1999 Ladera - Construction	
6610 Interest			6,745	13,315	0	0		
7670 Miscellaneous Revenue			10,765	1,242	0	0		
TOTAL AVAILABLE FINANCING			326,011	340,413	246,798	246,798		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					480 - CFD 99-1 Series A of 1999 Ladera - Construction
1900 Professional and Specialized Services	0	0	30,000	30,000	
1912 Investment Administrative Fees	155	167	0	0	
2400 Special Departmental Expense	0	0	216,798	216,798	
TOTAL SERVICES & SUPPLIES	155	167	246,798	246,798	
TOTAL FINANCING REQUIREMENTS	155	167	246,798	246,798	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,367,937	1,397,230	1,456,858	1,456,858	481 - Rancho Santa Margarita CFD 86-2 (Series A of 1998) - Construction	
6610 Interest			30,696	56,832	50,000	50,000		
7670 Miscellaneous Revenue			0	6,638	0	0		
TOTAL AVAILABLE FINANCING			1,398,633	1,460,700	1,506,858	1,506,858		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					481 - Rancho Santa Margarita CFD 86-2 (Series A of 1998) - Construction
1900 Professional and Specialized Services	0	(1)	10,000	10,000	
1911 CWCAP Charges	153	102	0	0	
1912 Investment Administrative Fees	1,250	1,265	0	0	
2400 Special Departmental Expense	0	0	1,496,858	1,496,858	
TOTAL SERVICES & SUPPLIES	1,403	1,366	1,506,858	1,506,858	
TOTAL FINANCING REQUIREMENTS	1,403	1,366	1,506,858	1,506,858	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Special Reserve								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE  (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			20,388,093	(2,014,144)	3,233,846	3,233,846	482 - Special Mello-Roos Reserve	
Cancellation of Prior Year Reserves			0	4,959,490	0	0		
6610 Interest			160,963	329,368	250,000	250,000		
TOTAL AVAILABLE FINANCING			20,549,056	3,274,714	3,483,846	3,483,846		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					482 - Special Mello-Roos Reserve
1900 Professional and Specialized Services	1,187	257	50,000	50,000	
1912 Investment Administrative Fees	(234)	278	0	0	
2400 Special Departmental Expense	0	333	183,846	183,846	
TOTAL SERVICES & SUPPLIES	953	869	233,846	233,846	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	12,225,000	0	3,250,000	3,250,000	
TOTAL OTHER FINANCING USES	12,225,000	0	3,250,000	3,250,000	
Provision for Reserves	10,337,247	0	0	0	
TOTAL FINANCING REQUIREMENTS	22,563,200	869	3,483,846	3,483,846	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			175,642	179,232	185,657	185,657	483 - Rancho Santa Margarita CFD 86-1(A) - Construction	
6610 Interest			3,617	7,326	0	0		
TOTAL AVAILABLE FINANCING			179,259	186,558	185,657	185,657		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					483 - Rancho Santa Margarita CFD 86-1(A) - Construction
1900 Professional and Specialized Services	0	(2)	10,000	10,000	
1912 Investment Administrative Fees	27	57	0	0	
2400 Special Departmental Expense	0	0	175,657	175,657	
TOTAL SERVICES & SUPPLIES	27	55	185,657	185,657	
TOTAL FINANCING REQUIREMENTS	27	55	185,657	185,657	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			421,646	2,128,858	2,224,639	2,224,639	484 - Rancho Santa Margarita	
Cancellation of Prior Year Reserves			1,656,196	0	0	0	CFD 86-2 - Debt Service	
6320 Special Taxes (Community Facility Districts)			1,661,909	1,668,816	1,670,000	1,670,000		
6610 Interest			58,069	100,898	75,000	75,000		
TOTAL AVAILABLE FINANCING			3,797,820	3,898,572	3,969,639	3,969,639		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					484 - Rancho Santa Margarita CFD 86-2 - Debt Service
1900 Professional and Specialized Services	31,123	28,189	90,000	90,000	
1912 Investment Administrative Fees	2,213	2,192	0	0	
2400 Special Departmental Expense	0	0	1,782,212	1,782,212	
TOTAL SERVICES & SUPPLIES	33,336	30,382	1,872,212	1,872,212	
OTHER CHARGES					
3200 Bond Redemption	850,000	885,000	930,000	930,000	
3300 Interest on Bonds	785,626	748,719	725,000	725,000	
TOTAL OTHER CHARGES	1,635,626	1,633,719	1,655,000	1,655,000	
Provision for Reserves	0	0	442,427	442,427	
TOTAL FINANCING REQUIREMENTS	1,668,962	1,664,100	3,969,639	3,969,639	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			43,339,843	30,511,402	21,331,402	21,331,402	486 - CFD 2002-1 Ladera - Construction	
6610 Interest			877,811	1,092,560	200,000	200,000		
7670 Miscellaneous Revenue			332	0	0	0		
TOTAL AVAILABLE FINANCING			44,217,986	31,603,962	21,531,402	21,531,402		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					486 - CFD 2002-1 Ladera - Construction
1900 Professional and Specialized Services	269,876	48,928	90,000	90,000	
1911 CWCAP Charges	14,919	44,457	0	0	
1912 Investment Administrative Fees	33,274	21,525	0	0	
2400 Special Departmental Expense	22,126	12,894,359	21,441,402	21,441,402	
TOTAL SERVICES & SUPPLIES	340,195	13,009,269	21,531,402	21,531,402	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	13,422,058	0	0	0	
TOTAL OTHER CHARGES	13,422,058	0	0	0	
FIXED ASSETS					
4200 Buildings and Improvements					
P000 Unallocated Projects	(55,668)	0	0	0	
Total Buildings and Improvements	(55,668)	0	0	0	
TOTAL FIXED ASSETS	(55,668)	0	0	0	
OTHER FINANCING USES					
4801 Interfund Transfers Out - to Funds 101-199	0	351,436	0	0	
TOTAL OTHER FINANCING USES	0	351,436	0	0	
TOTAL FINANCING REQUIREMENTS	13,706,585	13,360,705	21,531,402	21,531,402	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			2,105,786	6,896,787	7,139,494	7,139,494	487 - CFD 2002-1 Ladera - Debt Service	
Cancellation of Prior Year Reserves			6,278,800	0	0	0		
6320 Special Taxes (Community Facility Districts)			3,830,417	3,838,612	3,800,000	3,800,000		
6610 Interest			171,641	303,390	240,000	240,000		
7670 Miscellaneous Revenue			0	6,730	0	0		
TOTAL AVAILABLE FINANCING			12,386,644	11,045,519	11,179,494	11,179,494		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					487 - CFD 2002-1 Ladera - Debt Service
1900 Professional and Specialized Services	47,858	31,469	95,000	95,000	
1911 CWCAP Charges	0	138	0	0	
1912 Investment Administrative Fees	6,772	6,672	0	0	
2400 Special Departmental Expense	0	0	6,381,537	6,381,537	
TOTAL SERVICES & SUPPLIES	54,630	38,279	6,476,537	6,476,537	
OTHER CHARGES					
3200 Bond Redemption	75,000	150,000	230,000	230,000	
3300 Interest on Bonds	3,644,693	3,642,293	3,660,000	3,660,000	
TOTAL OTHER CHARGES	3,719,693	3,792,293	3,890,000	3,890,000	
Provision for Reserves	1,715,536	0	812,957	812,957	
TOTAL FINANCING REQUIREMENTS	5,489,859	3,830,572	11,179,494	11,179,494	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE  (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			760,627	3,437,841	3,506,718	3,506,718	488 - Santa Margarita CFD 86-1	
Cancellation of Prior Year Reserves			3,075,217	0	0	0	(Series 1988) - Debt Service	
6320 Special Taxes (Community Facility Districts)			2,843,748	2,833,388	2,800,000	2,800,000		
6610 Interest			68,233	135,152	85,000	85,000		
7670 Miscellaneous Revenue			0	606	0	0		
TOTAL AVAILABLE FINANCING			6,747,825	6,406,987	6,391,718	6,391,718		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					488 - Santa Margarita CFD 86-1 (Series 1988) - Debt Service
1900 Professional and Specialized Services	41,082	37,188	75,000	75,000	
1911 CWCAP Charges	229	138	0	0	
1912 Investment Administrative Fees	1,507	1,476	0	0	
2400 Special Departmental Expense	0	0	3,268,241	3,268,241	
TOTAL SERVICES & SUPPLIES	42,818	38,802	3,343,241	3,343,241	
OTHER CHARGES					
3200 Bond Redemption	1,445,000	1,505,000	1,600,000	1,600,000	
3300 Interest on Bonds	1,324,305	1,257,566	1,228,877	1,228,877	
TOTAL OTHER CHARGES	2,769,305	2,762,566	2,828,877	2,828,877	
OTHER FINANCING USES					
4805 Interfund Transfers Out - to Funds 500-599	0	23,448	0	0	
TOTAL OTHER FINANCING USES	0	23,448	0	0	
Provision for Reserves	497,861	0	219,600	219,600	
TOTAL FINANCING REQUIREMENTS	3,309,984	2,824,816	6,391,718	6,391,718	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,537,685	1,492,115	1,677,062	1,677,062	490 - Dimensions/Serrano Creek CFD 87-1 - Debt Service	
6320 Special Taxes (Community Facility Districts)			712,461	665,637	665,000	665,000		
6610 Interest			66,685	77,727	60,000	60,000		
7670 Miscellaneous Revenue			162	194,246	0	0		
7815 Interfund Transfers In - from Funds 500-599			0	578	0	0		
TOTAL AVAILABLE FINANCING			2,316,993	2,430,303	2,402,062	2,402,062		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					490 - Dimensions/Serrano Creek CFD 87-1 - Debt Service
1900 Professional and Specialized Services	25,115	22,789	59,947	59,947	
1912 Investment Administrative Fees	336	484	0	0	
2400 Special Departmental Expense	0	0	1,272,115	1,272,115	
TOTAL SERVICES & SUPPLIES	25,451	23,273	1,332,062	1,332,062	
OTHER CHARGES					
3200 Bond Redemption	335,587	351,460	400,000	400,000	
3300 Interest on Bonds	323,939	368,023	360,000	360,000	
TOTAL OTHER CHARGES	659,526	719,483	760,000	760,000	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	86,091	0	0	0	
4805 Interfund Transfers Out - to Funds 500-599	53,809	0	0	0	
TOTAL OTHER FINANCING USES	139,900	0	0	0	
Provision for Reserves	0	0	310,000	310,000	
TOTAL FINANCING REQUIREMENTS	824,877	742,756	2,402,062	2,402,062	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District General Fund	
			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			8,250,788	9,065,781	9,019,009	9,019,009	492 - Mission Viejo CFD 87-3 (A) - Debt Service	
6320 Special Taxes (Community Facility Districts)			4,336,933	4,125,858	4,100,000	4,100,000		
6610 Interest			414,266	458,939	410,000	410,000		
7670 Miscellaneous Revenue			921	345	0	0		
7815 Interfund Transfers In - from Funds 500-599			572,856	1,214	0	0		
TOTAL AVAILABLE FINANCING			13,575,764	13,652,136	13,529,009	13,529,009		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					492 - Mission Viejo CFD 87-3 (A) - Debt Service
1900 Professional and Specialized Services	30,666	38,098	68,228	68,228	
1911 CWCAP Charges	299	10,122	0	0	
1912 Investment Administrative Fees	1,622	2,158	0	0	
2400 Special Departmental Expense	0	0	8,520,781	8,520,781	
TOTAL SERVICES & SUPPLIES	32,587	50,378	8,589,009	8,589,009	
OTHER CHARGES					
3200 Bond Redemption	2,034,606	2,212,458	2,450,000	2,450,000	
3300 Interest on Bonds	2,008,150	2,330,927	2,190,000	2,190,000	
TOTAL OTHER CHARGES	4,042,756	4,543,385	4,640,000	4,640,000	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	428,449	0	0	0	
4805 Interfund Transfers Out - to Funds 500-599	6,192	0	0	0	
TOTAL OTHER FINANCING USES	434,641	0	0	0	
Provision for Reserves	0	0	300,000	300,000	
TOTAL FINANCING REQUIREMENTS	4,509,984	4,593,763	13,529,009	13,529,009	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
			(1)					
Fund Balance Available			7,835,098	22,763,164	19,968,576	19,968,576	494 - Aliso Viejo CFD 88-1 - Debt Service	
Cancellation of Prior Year Reserves			14,266,200	0	0	0		
6320 Special Taxes (Community Facility Districts)			15,437,295	15,772,562	15,625,000	15,625,000		
6610 Interest			1,292,392	1,643,258	1,500,000	1,500,000		
7670 Miscellaneous Revenue			0	659,590	0	0		
TOTAL AVAILABLE FINANCING			38,830,985	40,838,574	37,093,576	37,093,576		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					494 - Aliso Viejo CFD 88-1 - Debt Service
1900 Professional and Specialized Services	102,960	82,001	150,000	150,000	
1911 CWCAP Charges	384	306	0	0	
1912 Investment Administrative Fees	9,283	10,382	0	0	
2400 Special Departmental Expense	0	0	17,660,085	17,660,085	
TOTAL SERVICES & SUPPLIES	112,627	92,689	17,810,085	17,810,085	
OTHER CHARGES					
3200 Bond Redemption	7,575,000	8,235,000	9,025,000	9,025,000	
3300 Interest on Bonds	7,490,976	7,062,179	6,558,491	6,558,491	
TOTAL OTHER CHARGES	15,065,976	15,297,179	15,583,491	15,583,491	
Provision for Reserves	889,219	5,250,000	3,700,000	3,700,000	
TOTAL FINANCING REQUIREMENTS	16,067,822	20,639,868	37,093,576	37,093,576	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			189,521	382,351	411,862	411,862	496 - Lomas Laguna CFD 88-2 - Debt Service	
Cancellation of Prior Year Reserves			174,325	0	0	0		
6320 Special Taxes (Community Facility Districts)			183,820	182,212	180,000	180,000		
6610 Interest			14,394	17,654	10,000	10,000		
7670 Miscellaneous Revenue			0	2,151	0	0		
TOTAL AVAILABLE FINANCING			562,060	584,368	601,862	601,862		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					496 - Lomas Laguna CFD 88-2 - Debt Service
1900 Professional and Specialized Services	26,147	23,122	34,032	34,032	
1911 CWCAP Charges	209	135	0	0	
1912 Investment Administrative Fees	118	136	0	0	
2400 Special Departmental Expense	0	0	186,830	186,830	
TOTAL SERVICES & SUPPLIES	26,474	23,393	220,862	220,862	
OTHER CHARGES					
3200 Bond Redemption	90,000	95,000	110,000	110,000	
3300 Interest on Bonds	63,236	59,489	60,000	60,000	
TOTAL OTHER CHARGES	153,236	154,489	170,000	170,000	
OTHER FINANCING USES					
4804 Interfund Transfers Out - to Funds 400-499	0	0	11,000	11,000	
TOTAL OTHER FINANCING USES	0	0	11,000	11,000	
Provision for Reserves	0	0	200,000	200,000	
TOTAL FINANCING REQUIREMENTS	179,710	177,882	601,862	601,862	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			337,590	344,469	357,394	357,394	497 - Lomas Laguna CFD 88-2 - Construction	
6610 Interest			6,882	14,129	10,000	10,000		
TOTAL AVAILABLE FINANCING			344,472	358,598	367,394	367,394		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					497 - Lomas Laguna CFD 88-2 - Construction
1900 Professional and Specialized Services	0	0	10,000	10,000	
1912 Investment Administrative Fees	4	4	0	0	
2400 Special Departmental Expense	0	0	357,394	357,394	
TOTAL SERVICES & SUPPLIES	4	4	367,394	367,394	
TOTAL FINANCING REQUIREMENTS	4	4	367,394	367,394	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			3	0	0	0	498 - Foothill Ranch CFD 87-4 (A) 1997 - Construction	
6610 Interest			0	1	0	0		
TOTAL AVAILABLE FINANCING			3	1	0	0		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					498 - Foothill Ranch CFD 87-4 (A) 1997 - Construction
1900 Professional and Specialized Services	2	(1)	0	0	
1912 Investment Administrative Fees	1	1	0	0	
TOTAL SERVICES & SUPPLIES	3	0	0	0	
OTHER FINANCING USES					
4805 Interfund Transfers Out - to Funds 500-599	0	1	0	0	
TOTAL OTHER FINANCING USES	0	1	0	0	
TOTAL FINANCING REQUIREMENTS	3	1	0	0	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,436,506	1,535,586	1,535,205	1,535,205	501 - Rancho Santa Margarita CFD 87-5(A) - Debt Service	
6320 Special Taxes (Community Facility Districts)			777,953	750,303	750,000	750,000		
6610 Interest			65,439	73,321	55,000	55,000		
7670 Miscellaneous Revenue			233	87	0	0		
7815 Interfund Transfers In - from Funds 500-599			170,524	594	0	0		
TOTAL AVAILABLE FINANCING			2,450,655	2,359,891	2,340,205	2,340,205		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					501 - Rancho Santa Margarita CFD 87-5(A) - Debt Service
1900 Professional and Specialized Services	28,970	26,958	33,619	33,619	
1912 Investment Administrative Fees	295	393	0	0	
2400 Special Departmental Expense	0	0	1,310,586	1,310,586	
TOTAL SERVICES & SUPPLIES	29,265	27,351	1,344,205	1,344,205	
OTHER CHARGES					
3200 Bond Redemption	375,998	386,670	448,000	448,000	
3300 Interest on Bonds	359,100	406,119	398,000	398,000	
TOTAL OTHER CHARGES	735,098	792,789	846,000	846,000	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	144,732	0	0	0	
4805 Interfund Transfers Out - to Funds 500-599	5,974	0	0	0	
TOTAL OTHER FINANCING USES	150,706	0	0	0	
Provision for Reserves	0	0	150,000	150,000	
TOTAL FINANCING REQUIREMENTS	915,069	820,140	2,340,205	2,340,205	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			643,060	2,991,282	3,174,911	3,174,911	503 - Portola Hills CFD 87-2(A) - Debt Service	
Cancellation of Prior Year Reserves			2,364,902	0	0	0		
6320 Special Taxes (Community Facility Districts)			2,154,063	2,104,772	2,100,000	2,100,000		
6610 Interest			174,073	199,449	150,000	150,000		
7670 Miscellaneous Revenue			0	184,239	0	0		
TOTAL AVAILABLE FINANCING			5,336,098	5,479,742	5,424,911	5,424,911		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					503 - Portola Hills CFD 87-2(A) - Debt Service
1900 Professional and Specialized Services	34,490	31,895	41,694	41,694	
1911 CWCAP Charges	3	0	0	0	
1912 Investment Administrative Fees	864	1,073	0	0	
2400 Special Departmental Expense	0	0	2,622,217	2,622,217	
TOTAL SERVICES & SUPPLIES	35,357	32,968	2,663,911	2,663,911	
OTHER CHARGES					
3200 Bond Redemption	1,215,000	1,310,000	1,425,000	1,425,000	
3300 Interest on Bonds	845,561	794,406	750,000	750,000	
TOTAL OTHER CHARGES	2,060,561	2,104,406	2,175,000	2,175,000	
OTHER FINANCING USES					
4804 Interfund Transfers Out - to Funds 400-499	0	0	66,000	66,000	
TOTAL OTHER FINANCING USES	0	0	66,000	66,000	
Provision for Reserves	248,897	120,000	520,000	520,000	
TOTAL FINANCING REQUIREMENTS	2,344,815	2,257,374	5,424,911	5,424,911	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			21,825,826	13,897,776	10,828,219	10,828,219	505 - Foothill Ranch CFD 87-4 - Debt Service	
6320 Special Taxes (Community Facility Districts)			6,487,787	6,637,958	6,615,000	6,615,000		
6610 Interest			780,550	699,334	615,083	615,083		
7670 Miscellaneous Revenue			61,160	347	0	0		
7814 Interfund Transfers In - from Funds 400-499			8,573	1	0	0		
7815 Interfund Transfers In - from Funds 500-599			148,971	0	0	0		
7820 Premium and Accrued Interest on Bonds Issued			6,766,787	0	0	0		
7880 Proceeds of Refunding Bonds			92,370,000	0	0	0		
TOTAL AVAILABLE FINANCING			128,449,654	21,235,416	18,058,302	18,058,302		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					505 - Foothill Ranch CFD 87-4 - Debt Service
1900 Professional and Specialized Services	1,420,096	41,096	50,000	50,000	
1911 CWCAP Charges	598	1,550	0	0	
1912 Investment Administrative Fees	2,442	3,312	0	0	
2400 Special Departmental Expense	0	1	11,093,302	11,093,302	
TOTAL SERVICES & SUPPLIES	1,423,136	45,959	11,143,302	11,143,302	
OTHER CHARGES					
3200 Bond Redemption	3,042,677	3,242,015	3,565,000	3,565,000	
3300 Interest on Bonds	3,171,695	3,558,302	3,350,000	3,350,000	
TOTAL OTHER CHARGES	6,214,372	6,800,317	6,915,000	6,915,000	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	101,107,162	0	0	0	
4804 Interfund Transfers Out - to Funds 400-499	572,856	1,235	0	0	
4805 Interfund Transfers Out - to Funds 500-599	5,234,351	0	0	0	
TOTAL OTHER FINANCING USES	106,914,369	1,235	0	0	
Provision for Reserves	0	3,448,157	0	0	
TOTAL FINANCING REQUIREMENTS	114,551,877	10,295,668	18,058,302	18,058,302	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
Fund Balance Available			3,370,956	4,198,455	4,300,021	4,300,021	509 - Rancho Santa Margarita	
6320 Special Taxes (Community Facility Districts)			2,087,968	2,153,174	2,100,000	2,100,000	CFD 87-5B - Debt Service	
6610 Interest			182,892	205,684	150,000	150,000		
7670 Miscellaneous Revenue			625	234	0	0		
7815 Interfund Transfers In - from Funds 500-599			1,111,904	208	0	0		
TOTAL AVAILABLE FINANCING			6,754,345	6,557,755	6,550,021	6,550,021		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					509 - Rancho Santa Margarita CFD 87-5B - Debt Service
1900 Professional and Specialized Services	32,397	30,338	36,566	36,566	
1912 Investment Administrative Fees	705	986	0	0	
2400 Special Departmental Expense	0	0	3,773,455	3,773,455	
TOTAL SERVICES & SUPPLIES	33,102	31,324	3,810,021	3,810,021	
OTHER CHARGES					
3200 Bond Redemption	1,060,350	1,069,776	1,179,873	1,179,873	
3300 Interest on Bonds	1,001,512	1,129,321	1,058,340	1,058,340	
TOTAL OTHER CHARGES	2,061,862	2,199,097	2,238,213	2,238,213	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	444,825	0	0	0	
4805 Interfund Transfers Out - to Funds 500-599	16,100	0	0	0	
TOTAL OTHER FINANCING USES	460,925	0	0	0	
Provision for Reserves	0	0	501,787	501,787	
TOTAL FINANCING REQUIREMENTS	2,555,889	2,230,422	6,550,021	6,550,021	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE  (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			453,411	462,416	479,316	479,316	510 - Baker Ranch CFD 87-6 - Construction	
6610 Interest			9,245	18,965	15,000	15,000		
TOTAL AVAILABLE FINANCING			462,656	481,381	494,316	494,316		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					510 - Baker Ranch CFD 87-6 - Construction
1900 Professional and Specialized Services	18	144	10,000	10,000	
1911 CWCAP Charges	216	139	0	0	
1912 Investment Administrative Fees	6	6	0	0	
2400 Special Departmental Expense	0	0	484,316	484,316	
TOTAL SERVICES & SUPPLIES	240	289	494,316	494,316	
TOTAL FINANCING REQUIREMENTS	240	289	494,316	494,316	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			406,271	1,048,898	1,139,992	1,139,992	511 - Baker Ranch CFD 87-6 - Debt Service	
Cancellation of Prior Year Reserves			887,325	0	0	0		
6320 Special Taxes (Community Facility Districts)			917,783	1,089,058	925,000	925,000		
6610 Interest			20,010	44,617	25,000	25,000		
7670 Miscellaneous Revenue			0	606	0	0		
7814 Interfund Transfers In - from Funds 400-499			0	19,130	0	0		
TOTAL AVAILABLE FINANCING			2,231,389	2,202,309	2,089,992	2,089,992		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					511 - Baker Ranch CFD 87-6 - Debt Service
1900 Professional and Specialized Services	34,982	24,393	35,000	35,000	
1912 Investment Administrative Fees	457	544	0	0	
2400 Special Departmental Expense	0	0	887,325	887,325	
TOTAL SERVICES & SUPPLIES	35,439	24,937	922,325	922,325	
OTHER CHARGES					
3200 Bond Redemption	490,000	525,000	600,000	600,000	
3300 Interest on Bonds	381,790	362,549	350,000	350,000	
TOTAL OTHER CHARGES	871,790	887,549	950,000	950,000	
Provision for Reserves	275,262	0	217,667	217,667	
TOTAL FINANCING REQUIREMENTS	1,182,491	912,486	2,089,992	2,089,992	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			2,829,671	4,854,166	3,451,434	3,451,434	513 - Coto de Caza CFD 87-8 - Debt Service	
6320 Special Taxes (Community Facility Districts)			2,332,158	2,442,455	2,400,000	2,400,000		
6610 Interest			130,643	195,056	150,000	150,000		
7670 Miscellaneous Revenue			448	168	0	0		
7815 Interfund Transfers In - from Funds 500-599			2,242,486	0	0	0		
TOTAL AVAILABLE FINANCING			7,535,406	7,491,845	6,001,434	6,001,434		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					513 - Coto de Caza CFD 87-8 - Debt Service
1900 Professional and Specialized Services	40,819	37,392	47,268	47,268	
1912 Investment Administrative Fees	834	1,057	0	0	
2400 Special Departmental Expense	0	0	2,864,166	2,864,166	
TOTAL SERVICES & SUPPLIES	41,653	38,449	2,911,434	2,911,434	
OTHER CHARGES					
3200 Bond Redemption	1,183,340	1,195,590	1,330,000	1,330,000	
3300 Interest on Bonds	1,118,613	1,260,436	1,210,000	1,210,000	
TOTAL OTHER CHARGES	2,301,953	2,456,026	2,540,000	2,540,000	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	265,715	0	0	0	
4804 Interfund Transfers Out - to Funds 400-499	0	155	0	0	
4805 Interfund Transfers Out - to Funds 500-599	71,919	594	0	0	
TOTAL OTHER FINANCING USES	337,634	749	0	0	
Provision for Reserves	0	1,500,000	550,000	550,000	
TOTAL FINANCING REQUIREMENTS	2,681,240	3,995,223	6,001,434	6,001,434	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			57,042	58,212	60,207	60,207	514 - Santa Teresita CFD 87-9 - Construction	
6610 Interest			1,168	2,386	2,000	2,000		
TOTAL AVAILABLE FINANCING			58,210	60,598	62,207	62,207		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					514 - Santa Teresita CFD 87-9 - Construction
1900 Professional and Specialized Services	0	0	10,000	10,000	
1912 Investment Administrative Fees	(1)	3	0	0	
2400 Special Departmental Expense	0	0	52,207	52,207	
TOTAL SERVICES & SUPPLIES	(1)	3	62,207	62,207	
TOTAL FINANCING REQUIREMENTS	(1)	3	62,207	62,207	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District General Fund	
			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			292,297	839,411	894,322	894,322	515 - Santa Teresita CFD 87-9 - Debt Service	
Cancellation of Prior Year Reserves			618,675	0	0	0		
6320 Special Taxes (Community Facility Districts)			644,116	649,626	650,000	650,000		
6610 Interest			14,725	29,688	20,000	20,000		
7670 Miscellaneous Revenue			0	606	0	0		
7815 Interfund Transfers In - from Funds 500-599			0	9,525	0	0		
TOTAL AVAILABLE FINANCING			1,569,813	1,528,856	1,564,322	1,564,322		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					515 - Santa Teresita CFD 87-9 - Debt Service
1900 Professional and Specialized Services	33,052	28,756	35,000	35,000	
1911 CWCAP Charges	230	138	0	0	
1912 Investment Administrative Fees	350	367	0	0	
2400 Special Departmental Expense	0	0	636,114	636,114	
TOTAL SERVICES & SUPPLIES	33,632	29,261	671,114	671,114	
OTHER CHARGES					
3200 Bond Redemption	335,000	360,000	410,000	410,000	
3300 Interest on Bonds	256,771	243,080	250,000	250,000	
TOTAL OTHER CHARGES	591,771	603,080	660,000	660,000	
Provision for Reserves	105,000	0	233,208	233,208	
TOTAL FINANCING REQUIREMENTS	730,403	632,341	1,564,322	1,564,322	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,532,982	2,547,960	2,204,305	2,204,305	517 - Rancho Santa Margarita CFD 87-5C - Debt Service	
6320 Special Taxes (Community Facility Districts)			1,208,807	1,261,629	1,250,000	1,250,000		
6610 Interest			73,972	105,602	75,000	75,000		
7670 Miscellaneous Revenue			233	87	0	0		
7815 Interfund Transfers In - from Funds 500-599			1,058,147	0	0	0		
TOTAL AVAILABLE FINANCING			3,874,141	3,915,278	3,529,305	3,529,305		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					517 - Rancho Santa Margarita CFD 87-5C - Debt Service
1900 Professional and Specialized Services	30,049	27,796	35,859	35,859	
1912 Investment Administrative Fees	435	564	0	0	
2400 Special Departmental Expense	0	0	1,688,446	1,688,446	
TOTAL SERVICES & SUPPLIES	30,484	28,360	1,724,305	1,724,305	
OTHER CHARGES					
3200 Bond Redemption	590,352	611,616	700,000	700,000	
3300 Interest on Bonds	566,260	643,219	625,000	625,000	
TOTAL OTHER CHARGES	1,156,612	1,254,835	1,325,000	1,325,000	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	107,454	0	0	0	
4804 Interfund Transfers Out - to Funds 400-499	0	61	0	0	
4805 Interfund Transfers Out - to Funds 500-599	31,632	208	0	0	
TOTAL OTHER FINANCING USES	139,086	269	0	0	
Provision for Reserves	0	414,514	480,000	480,000	
TOTAL FINANCING REQUIREMENTS	1,326,182	1,697,978	3,529,305	3,529,305	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District General Fund	
			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			561,907	2,100,024	2,131,704	2,131,704	519 - Los Alisos CFD 87-7 - Debt Service	
Cancellation of Prior Year Reserves			1,657,203	0	0	0		
6320 Special Taxes (Community Facility Districts)			1,678,649	1,696,655	1,690,000	1,690,000		
6610 Interest			37,129	75,775	45,000	45,000		
7670 Miscellaneous Revenue			0	606	0	0		
7814 Interfund Transfers In - from Funds 400-499			0	4,318	0	0		
7815 Interfund Transfers In - from Funds 500-599			0	32,496	0	0		
TOTAL AVAILABLE FINANCING			3,934,888	3,909,874	3,866,704	3,866,704		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					519 - Los Alisos CFD 87-7 - Debt Service
1900 Professional and Specialized Services	25,463	24,078	48,018	48,018	
1912 Investment Administrative Fees	834	857	0	0	
2400 Special Departmental Expense	0	0	1,708,117	1,708,117	
TOTAL SERVICES & SUPPLIES	26,297	24,935	1,756,135	1,756,135	
OTHER CHARGES					
3200 Bond Redemption	920,000	980,000	1,050,000	1,050,000	
3300 Interest on Bonds	713,565	677,605	610,569	610,569	
TOTAL OTHER CHARGES	1,633,565	1,657,605	1,660,569	1,660,569	
Provision for Reserves	175,000	100,000	450,000	450,000	
TOTAL FINANCING REQUIREMENTS	1,834,862	1,782,540	3,866,704	3,866,704	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
Fund Balance Available			1,407,362	2,175,317	1,775,191	1,775,191	521 - Rancho Santa Margarita	
6320 Special Taxes (Community Facility Districts)			991,363	1,014,923	1,000,000	1,000,000	CFD 87-5D (A) - Debt Service	
6610 Interest			63,683	90,478	70,000	70,000		
7670 Miscellaneous Revenue			105	10,525	0	0		
7814 Interfund Transfers In - from Funds 400-499			51,428	0	0	0		
7815 Interfund Transfers In - from Funds 500-599			651,291	0	0	0		
TOTAL AVAILABLE FINANCING			3,165,232	3,291,243	2,845,191	2,845,191		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					521 - Rancho Santa Margarita CFD 87-5D (A) - Debt Service
1900 Professional and Specialized Services	28,068	25,973	41,582	41,582	
1912 Investment Administrative Fees	385	504	0	0	
2400 Special Departmental Expense	0	0	1,245,456	1,245,456	
TOTAL SERVICES & SUPPLIES	28,453	26,477	1,287,038	1,287,038	
OTHER CHARGES					
3200 Bond Redemption	462,091	495,415	538,314	538,314	
3300 Interest on Bonds	452,258	519,217	479,839	479,839	
TOTAL OTHER CHARGES	914,349	1,014,632	1,018,153	1,018,153	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	23,766	0	0	0	
4804 Interfund Transfers Out - to Funds 400-499	0	340	0	0	
4805 Interfund Transfers Out - to Funds 500-599	23,346	0	0	0	
TOTAL OTHER FINANCING USES	47,112	340	0	0	
Provision for Reserves	0	464,861	540,000	540,000	
TOTAL FINANCING REQUIREMENTS	989,914	1,506,310	2,845,191	2,845,191	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			1,409	1,858	13,983	13,983	528 - Mission Viejo CFD 87-3 (Series A of 1990) - Construction	
6610 Interest			42	247	0	0		
7670 Miscellaneous Revenue			0	12,239	0	0		
TOTAL AVAILABLE FINANCING			1,451	14,344	13,983	13,983		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					528 - Mission Viejo CFD 87-3 (Series A of 1990) - Construction
1900 Professional and Specialized Services	0	(1)	1,983	1,983	
1912 Investment Administrative Fees	(406)	6	0	0	
2400 Special Departmental Expense	0	0	12,000	12,000	
TOTAL SERVICES & SUPPLIES	(406)	5	13,983	13,983	
TOTAL FINANCING REQUIREMENTS	(406)	5	13,983	13,983	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			0	63,212,036	63,032,036	63,032,036	529 - CFD 2004-1 Ladera - Construction	
6610 Interest			749,114	2,561,901	600,000	600,000		
7840 Long-Term Debt Proceeds			65,954,707	0	0	0		
TOTAL AVAILABLE FINANCING			66,703,821	65,773,937	63,632,036	63,632,036		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					529 - CFD 2004-1 Ladera - Construction
1900 Professional and Specialized Services	427,778	30,005	100,000	100,000	
1912 Investment Administrative Fees	30,482	65,704	0	0	
2400 Special Departmental Expense	0	21,303	43,532,036	43,532,036	
TOTAL SERVICES & SUPPLIES	458,260	117,012	43,632,036	43,632,036	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	3,033,524	188,781	20,000,000	20,000,000	
TOTAL OTHER CHARGES	3,033,524	188,781	20,000,000	20,000,000	
TOTAL FINANCING REQUIREMENTS	3,491,784	305,793	63,632,036	63,632,036	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			0	8,866,333	7,409,787	7,409,787	530 - CFD 2004-1 Ladera - Debt Service	
6320 Special Taxes (Community Facility Districts)			0	4,111,975	4,100,000	4,100,000		
6610 Interest			100,139	307,881	250,000	250,000		
7840 Long-Term Debt Proceeds			9,690,293	0	0	0		
TOTAL AVAILABLE FINANCING			9,790,432	13,286,189	11,759,787	11,759,787		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					530 - CFD 2004-1 Ladera - Debt Service
1900 Professional and Specialized Services	920,025	35,094	51,803	51,803	
1912 Investment Administrative Fees	4,074	7,758	0	0	
2400 Special Departmental Expense	0	0	6,821,133	6,821,133	
TOTAL SERVICES & SUPPLIES	924,099	42,852	6,872,936	6,872,936	
OTHER CHARGES					
3200 Bond Redemption	0	0	265,000	265,000	
3300 Interest on Bonds	0	3,896,346	3,746,851	3,746,851	
TOTAL OTHER CHARGES	0	3,896,346	4,011,851	4,011,851	
Provision for Reserves	0	1,875,200	875,000	875,000	
TOTAL FINANCING REQUIREMENTS	924,099	5,814,398	11,759,787	11,759,787	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			11,035,748	8,390,718	7,820,718	7,820,718	532 - CFD 01-1 Ladera - Construction	
6610 Interest			218,670	338,113	155,000	155,000		
TOTAL AVAILABLE FINANCING			11,254,418	8,728,831	7,975,718	7,975,718		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					532 - CFD 01-1 Ladera - Construction
1900 Professional and Specialized Services	15,205	0	50,000	50,000	
1911 CWCAP Charges	469	277	0	0	
1912 Investment Administrative Fees	8,877	7,088	0	0	
2400 Special Departmental Expense	18,596	174,588	5,925,718	5,925,718	
TOTAL SERVICES & SUPPLIES	43,147	181,953	5,975,718	5,975,718	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	2,820,554	0	2,000,000	2,000,000	
TOTAL OTHER CHARGES	2,820,554	0	2,000,000	2,000,000	
TOTAL FINANCING REQUIREMENTS	2,863,701	181,953	7,975,718	7,975,718	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District General Fund	
			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			344,744	3,361,612	1,068,837	1,068,837	533 - CFD 01-1 Ladera - Debt Service	
Cancellation of Prior Year Reserves			2,953,800	0	0	0		
6320 Special Taxes (Community Facility Districts)			2,030,310	2,072,789	2,050,000	2,050,000		
6610 Interest			84,994	80,692	20,000	20,000		
7670 Miscellaneous Revenue			0	46,443	0	0		
7820 Premium and Accrued Interest on Bonds Issued			0	782,127	0	0		
7840 Long-Term Debt Proceeds			0	32,565,000	0	0		
TOTAL AVAILABLE FINANCING			5,413,848	38,908,663	3,138,837	3,138,837		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					533 - CFD 01-1 Ladera - Debt Service
1900 Professional and Specialized Services	34,371	966,897	65,000	65,000	
1911 CWCAP Charges	354	140	0	0	
1912 Investment Administrative Fees	3,315	1,477	0	0	
TOTAL SERVICES & SUPPLIES	38,040	968,514	65,000	65,000	
OTHER CHARGES					
3200 Bond Redemption	35,000	75,000	970,000	970,000	
3300 Interest on Bonds	1,935,195	1,295,654	1,558,457	1,558,457	
TOTAL OTHER CHARGES	1,970,195	1,370,654	2,528,457	2,528,457	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	0	35,552,691	0	0	
TOTAL OTHER FINANCING USES	0	35,552,691	0	0	
Provision for Reserves	44,000	0	545,380	545,380	
TOTAL FINANCING REQUIREMENTS	2,052,235	37,891,859	3,138,837	3,138,837	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			109,551	122,601	125,576	125,576	542 - Santa Teresita CFD 87-9 (Series A of 1991) - Construction	
6610 Interest			1,551	4,282	2,000	2,000		
7811 Interfund Transfers In - from Funds 101-199			11,500	0	0	0		
TOTAL AVAILABLE FINANCING			122,602	126,883	127,576	127,576		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					542 - Santa Teresita CFD 87-9 (Series A of 1991) - Construction
1900 Professional and Specialized Services	0	0	5,000	5,000	
1911 CWCAP Charges	0	601	0	0	
1912 Investment Administrative Fees	1	13	0	0	
2400 Special Departmental Expense	0	0	122,576	122,576	
TOTAL SERVICES & SUPPLIES	1	614	127,576	127,576	
TOTAL FINANCING REQUIREMENTS	1	614	127,576	127,576	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			4,078,820	1,418,518	1,454,627	1,454,627	546 - CFD 00-1 (Series A of 2000) Ladera - Construction	
6610 Interest			68,403	57,499	15,000	15,000		
7670 Miscellaneous Revenue			0	551	0	0		
TOTAL AVAILABLE FINANCING			4,147,223	1,476,568	1,469,627	1,469,627		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					546 - CFD 00-1 (Series A of 2000)
1900 Professional and Specialized Services	29,006	5,579	50,000	50,000	Ladera - Construction
1912 Investment Administrative Fees	2,567	813	0	0	
2400 Special Departmental Expense	2,697,131	163	1,119,627	1,119,627	
TOTAL SERVICES & SUPPLIES	2,728,704	6,555	1,169,627	1,169,627	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	300,000	300,000	
TOTAL OTHER CHARGES	0	0	300,000	300,000	
TOTAL FINANCING REQUIREMENTS	2,728,704	6,555	1,469,627	1,469,627	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			433,546	3,203,360	1,060,246	1,060,246	547 - CFD 00-1 (Series A of 2000) Ladera - Debt Service	
Cancellation of Prior Year Reserves			2,776,875	0	0	0		
6320 Special Taxes (Community Facility Districts)			1,983,947	2,019,459	2,000,000	2,000,000		
6610 Interest			79,340	76,551	20,000	20,000		
7820 Premium and Accrued Interest on Bonds Issued			0	745,477	0	0		
7840 Long-Term Debt Proceeds			0	28,890,000	0	0		
TOTAL AVAILABLE FINANCING			5,273,708	34,934,847	3,080,246	3,080,246		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					547 - CFD 00-1 (Series A of 2000)
1900 Professional and Specialized Services	34,375	821,427	68,777	68,777	Ladera - Debt Service
1911 CWCAP Charges	296	7,487	0	0	
1912 Investment Administrative Fees	3,079	1,412	0	0	
TOTAL SERVICES & SUPPLIES	37,750	830,326	68,777	68,777	
OTHER CHARGES					
3200 Bond Redemption	85,000	125,000	970,000	970,000	
3300 Interest on Bonds	1,847,598	1,211,523	1,366,469	1,366,469	
TOTAL OTHER CHARGES	1,932,598	1,336,523	2,336,469	2,336,469	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	0	31,716,068	0	0	
TOTAL OTHER FINANCING USES	0	31,716,068	0	0	
Provision for Reserves	100,000	0	675,000	675,000	
TOTAL FINANCING REQUIREMENTS	2,070,348	33,882,917	3,080,246	3,080,246	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District General Fund	
			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			430,843	1,727,542	1,756,796	1,756,796	549 - Rancho Santa Margarita CFD 87-5E (Series A of 1993) - Debt Service	
Cancellation of Prior Year Reserves			1,215,441	0	0	0		
6320 Special Taxes (Community Facility Districts)			1,124,197	1,113,837	1,110,000	1,110,000		
6610 Interest			23,929	52,492	30,000	30,000		
7670 Miscellaneous Revenue			0	606	0	0		
TOTAL AVAILABLE FINANCING			2,794,410	2,894,477	2,896,796	2,896,796		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					549 - Rancho Santa Margarita CFD 87-5E (Series A of 1993) - Debt Service
1900 Professional and Specialized Services	30,708	24,938	55,295	55,295	
1912 Investment Administrative Fees	510	564	0	0	
2400 Special Departmental Expense	0	0	1,251,099	1,251,099	
TOTAL SERVICES & SUPPLIES	31,218	25,502	1,306,394	1,306,394	
OTHER CHARGES					
3200 Bond Redemption	515,000	540,000	560,000	560,000	
3300 Interest on Bonds	520,651	494,412	495,402	495,402	
TOTAL OTHER CHARGES	1,035,651	1,034,412	1,055,402	1,055,402	
OTHER FINANCING USES					
4805 Interfund Transfers Out - to Funds 500-599	0	42,021	0	0	
TOTAL OTHER FINANCING USES	0	42,021	0	0	
Provision for Reserves	0	0	535,000	535,000	
TOTAL FINANCING REQUIREMENTS	1,066,869	1,101,935	2,896,796	2,896,796	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			872,423	238,146	343,987	343,987	553 - Foothill Ranch CFD 87-4 (Series A of 1994) - Construction	
6610 Interest			5,390	9,285	10,000	10,000		
7670 Miscellaneous Revenue			0	293,430	0	0		
TOTAL AVAILABLE FINANCING			877,813	540,861	353,987	353,987		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					553 - Foothill Ranch CFD 87-4 (Series A of 1994) - Construction
1900 Professional and Specialized Services	0	234	10,000	10,000	
1911 CWCAP Charges	219	772	0	0	
1912 Investment Administrative Fees	(19)	199	0	0	
2400 Special Departmental Expense	0	189,659	300,000	300,000	
TOTAL SERVICES & SUPPLIES	200	190,865	310,000	310,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	14,672	0	43,987	43,987	
TOTAL OTHER CHARGES	14,672	0	43,987	43,987	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	624,795	0	0	0	
TOTAL OTHER FINANCING USES	624,795	0	0	0	
TOTAL FINANCING REQUIREMENTS	639,667	190,865	353,987	353,987	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			43,413,223	44,303,216	30,333,216	30,333,216	554 - CFD 2003-1 Ladera - Construction	
6610 Interest			973,708	1,546,687	400,000	400,000		
TOTAL AVAILABLE FINANCING			44,386,933	45,849,903	30,733,216	30,733,216		



SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					554 - CFD 2003-1 Ladera - Construction
1900 Professional and Specialized Services	34,357	12,772	250,000	250,000	
1911 CWCAP Charges	0	19,012	0	0	
1912 Investment Administrative Fees	49,358	33,262	0	0	
2400 Special Departmental Expense	0	8,390,357	20,000,000	20,000,000	
TOTAL SERVICES & SUPPLIES	83,715	8,455,403	20,250,000	20,250,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	10,483,216	10,483,216	
TOTAL OTHER CHARGES	0	0	10,483,216	10,483,216	
TOTAL FINANCING REQUIREMENTS	83,715	8,455,403	30,733,216	30,733,216	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			6,369,813	7,150,582	5,893,228	5,893,228	555 - CFD 2003-1 Ladera - Debt Service	
6210 Property Taxes - Current Secured			67,379	0	0	0		
6320 Special Taxes (Community Facility Districts)			3,152,197	3,305,605	3,250,000	3,250,000		
6610 Interest			139,347	253,223	175,000	175,000		
TOTAL AVAILABLE FINANCING			9,728,736	10,709,410	9,318,228	9,318,228		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					555 - CFD 2003-1 Ladera - Debt Service
1900 Professional and Specialized Services	40,053	31,383	69,525	69,525	
1911 CWCAP Charges	0	2,774	0	0	
1912 Investment Administrative Fees	6,782	5,618	0	0	
2400 Special Departmental Expense	0	0	5,342,128	5,342,128	
TOTAL SERVICES & SUPPLIES	46,835	39,775	5,411,653	5,411,653	
OTHER CHARGES					
3200 Bond Redemption	0	45,000	110,000	110,000	
3300 Interest on Bonds	2,531,320	3,098,900	3,096,575	3,096,575	
TOTAL OTHER CHARGES	2,531,320	3,143,900	3,206,575	3,206,575	
Provision for Reserves	0	1,553,454	700,000	700,000	
TOTAL FINANCING REQUIREMENTS	2,578,155	4,737,129	9,318,228	9,318,228	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			505,617	63,441	65,591	65,591	556 - Rancho Santa Margarita CFD 87-5C (Series A of 1994) - Construction	
6610 Interest			1,396	2,572	2,000	2,000		
TOTAL AVAILABLE FINANCING			507,013	66,013	67,591	67,591		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					556 - Rancho Santa Margarita CFD
1900 Professional and Specialized Services	0	141	10,000	10,000	87-5C (Series A of 1994) - Construction
1911 CWCAP Charges	137	107	0	0	
1912 Investment Administrative Fees	(66)	57	0	0	
2400 Special Departmental Expense	0	0	57,591	57,591	
TOTAL SERVICES & SUPPLIES	71	305	67,591	67,591	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	443,502	0	0	0	
TOTAL OTHER FINANCING USES	443,502	0	0	0	
TOTAL FINANCING REQUIREMENTS	443,573	305	67,591	67,591	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			1,833,792	25,818	58,280	58,280	558 - Coto de Caza CFD 87-8 (Series A of 1994) - Construction	
6610 Interest			572	1,515	1,000	1,000		
7670 Miscellaneous Revenue			0	33,464	0	0		
TOTAL AVAILABLE FINANCING			1,834,364	60,797	59,280	59,280		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					558 - Coto de Caza CFD 87-8 (Series A of 1994) - Construction
1900 Professional and Specialized Services	0	511	10,000	10,000	
1911 CWCAP Charges	161	118	0	0	
1912 Investment Administrative Fees	(479)	34	0	0	
2400 Special Departmental Expense	0	0	49,280	49,280	
TOTAL SERVICES & SUPPLIES	(318)	663	59,280	59,280	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	1,808,863	0	0	0	
TOTAL OTHER FINANCING USES	1,808,863	0	0	0	
TOTAL FINANCING REQUIREMENTS	1,808,545	663	59,280	59,280	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			11,974,182	9,133,910	9,162,306	9,162,306	15A - OCDA Santa Ana Heights 1993 Bond Issue	
6610 Interest			288,777	489,370	451,094	451,094		
7670 Miscellaneous Revenue			117,292	224,074	0	0		
TOTAL AVAILABLE FINANCING			12,380,251	9,847,354	9,613,400	9,613,400		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					15A - OCDA Santa Ana Heights 1993 Bond Issue
1400 Maintenance - Buildings and Improvements	487,260	46,019	15,000	15,000	
1900 Professional and Specialized Services	254,015	113,096	11,700	11,700	
1911 CWCAP Charges	6,219	1,558	1,200	1,200	
1912 Investment Administrative Fees	11,227	10,654	500	500	
2401 Capital Project Support - HCS	2,502,459	5,739	9,585,000	9,585,000	
TOTAL SERVICES & SUPPLIES	3,261,180	177,066	9,613,400	9,613,400	
TOTAL FINANCING REQUIREMENTS	3,261,180	177,066	9,613,400	9,613,400	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			158,971	166,000	156,114	156,114	15E - OCDA Santa Ana Heights 1993 Low and Moderate Income Housing	
6610 Interest			16,963	6,410	7,800	7,800		
TOTAL AVAILABLE FINANCING			175,934	172,410	163,914	163,914		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					15E - OCDA Santa Ana Heights 1993 Low and Moderate Income Housing
1900 Professional and Specialized Services	7,247	12,531	162,514	162,514	
1911 CWCAP Charges	2,533	105	1,200	1,200	
1912 Investment Administrative Fees	154	140	200	200	
TOTAL SERVICES & SUPPLIES	9,934	12,776	163,914	163,914	
TOTAL FINANCING REQUIREMENTS	9,934	12,776	163,914	163,914	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Low and Moderate Income								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			13,277,938	14,176,178	12,377,061	12,377,061	171 - OCDA Low and Moderate Income Housing (Santa Ana Heights)	
6610 Interest			292,300	554,670	620,000	620,000		
7670 Miscellaneous Revenue			110,362	45,635	0	0		
7811 Interfund Transfers In - from Funds 101-199			1,915,436	1,969,614	2,100,000	2,100,000		
7814 Interfund Transfers In - from Funds 400-499			2,139,456	2,492,881	3,305,373	3,305,373		
TOTAL AVAILABLE FINANCING			17,735,492	19,238,978	18,402,434	18,402,434		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					171 - OCDA Low and Moderate Income Housing (Santa Ana Heights)
1400 Maintenance - Buildings and Improvements	0	0	50,000	50,000	
1802 Periodicals and Journals	16	0	0	0	
1900 Professional and Specialized Services	227,620	22,976	95,000	95,000	
1911 CWCAP Charges	64,053	971	15,000	15,000	
1912 Investment Administrative Fees	10,561	12,649	15,000	15,000	
2000 Publications and Legal Notices	0	0	100	100	
2401 Capital Project Support - HCS	154,568	216,681	14,277,466	14,277,466	
TOTAL SERVICES & SUPPLIES	456,818	253,277	14,452,566	14,452,566	
FIXED ASSETS					
4200 Buildings and Improvements					
P141 Affordable Housing Project	0	0	2,400,000	2,400,000	
Total Buildings and Improvements	0	0	2,400,000	2,400,000	
TOTAL FIXED ASSETS	0	0	2,400,000	2,400,000	
OTHER FINANCING USES					
4801 Interfund Transfers Out - to Funds 101-199	270,620	243,023	242,568	242,568	
4804 Interfund Transfers Out - to Funds 400-499	1,306,284	1,305,448	1,307,300	1,307,300	
TOTAL OTHER FINANCING USES	1,576,904	1,548,471	1,549,868	1,549,868	
Provision for Reserves	1,566,625	370,100	0	0	
TOTAL FINANCING REQUIREMENTS	3,600,347	2,171,848	18,402,434	18,402,434	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			4,994,015	3,494,492	2,593,496	2,593,496	172 - OCDA Debt Service (Santa Ana Heights)	
Cancellation of Prior Year Reserves			275,302	0	1,078,325	1,078,325		
6210 Property Taxes - Current Secured			4,593,966	5,004,604	4,349,268	4,349,268		
6220 Property Taxes - Current Unsecured			4,866,843	4,679,859	5,086,416	5,086,416		
6240 Property Taxes - Prior Unsecured			82,042	22,527	148,747	148,747		
6280 Property Taxes - Current Supplemental			246,004	391,581	280,000	280,000		
6300 Property Taxes - Prior Supplemental			2,089	4,940	5,262	5,262		
6540 Penalties and Costs on Delinquent Taxes			287	820	696	696		
6610 Interest			300,073	407,420	319,950	319,950		
6690 State - Homeowners Property Tax Relief			31,886	31,396	32,124	32,124		
7670 Miscellaneous Revenue			26,247	50,141	26,772	26,772		
7811 Interfund Transfers In - from Funds 101-199			270,620	243,023	242,568	242,568		
TOTAL AVAILABLE FINANCING			15,689,374	14,330,803	14,163,624	14,163,624		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					172 - OCDA Debt Service (Santa Ana Heights)
1900 Professional and Specialized Services	143,147	107,069	243,530	243,530	
1912 Investment Administrative Fees	5,173	5,200	5,400	5,400	
2400 Special Departmental Expense	0	0	4,315,054	4,315,054	
TOTAL SERVICES & SUPPLIES	148,320	112,269	4,563,984	4,563,984	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	3,550,811	3,768,443	3,827,000	3,827,000	
3200 Bond Redemption	1,645,000	1,340,000	1,370,000	1,370,000	
3300 Interest on Bonds	1,671,428	1,638,228	1,602,640	1,602,640	
TOTAL OTHER CHARGES	6,867,239	6,746,670	6,799,640	6,799,640	
OTHER FINANCING USES					
4801 Interfund Transfers Out - to Funds 101-199	2,615,436	2,669,614	2,800,000	2,800,000	
TOTAL OTHER FINANCING USES	2,615,436	2,669,614	2,800,000	2,800,000	
Provision for Reserves	2,563,886	1,510,042	0	0	
TOTAL FINANCING REQUIREMENTS	12,194,881	11,038,595	14,163,624	14,163,624	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Surplus								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE  (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			3,154,411	14,223,431	14,725,942	14,725,942	173 - OCDA Santa Ana Heights - Surplus	
Cancellation of Prior Year Reserves			9,404,018	0	0	0		
6610 Interest			333,993	662,408	520,000	520,000		
6620 Rents and Concessions			420	63	0	0		
7670 Miscellaneous Revenue			22,674	43,316	0	0		
7811 Interfund Transfers In - from Funds 101-199			700,000	700,000	700,000	700,000		
7850 Provision for Increase in Land Held for Resale			335	0	0	0		
7855 Fixed Asset Sales - Land			951,576	0	0	0		
TOTAL AVAILABLE FINANCING			14,567,427	15,629,218	15,945,942	15,945,942		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					173 - OCDA Santa Ana Heights - Surplus
1400 Maintenance - Buildings and Improvements	0	1,353	400,000	400,000	
1600 Memberships	10,278	9,490	15,000	15,000	
1800 Office Expense	0	0	500	500	
1802 Periodicals and Journals	249	0	0	0	
1805 Purchasing Stores Office Supplies	0	8	0	0	
1809 Minor Office Equipment to be Controlled	0	447	0	0	
1900 Professional and Specialized Services	355,719	546,698	150,000	150,000	
1911 CWCAP Charges	9,877	36,361	12,000	12,000	
1912 Investment Administrative Fees	13,712	15,031	20,000	20,000	
2000 Publications and Legal Notices	823	2,041	10,000	10,000	
2200 Rents and Leases - Buildings and Improvements	0	0	50,000	50,000	
2400 Special Departmental Expense	0	0	10,236,442	10,236,442	
2700 Transportation and Travel - Meetings/Conferences	5,172	2,518	15,000	15,000	
2800 Utilities	0	0	7,000	7,000	
TOTAL SERVICES & SUPPLIES	395,830	613,947	10,915,942	10,915,942	
OTHER CHARGES					
3700 Taxes and Assessments	0	0	30,000	30,000	
TOTAL OTHER CHARGES	0	0	30,000	30,000	
FIXED ASSETS					
4100 Land					
L140 Real Estate - Land	0	0	800,000	800,000	
Total Land	0	0	800,000	800,000	
4200 Buildings and Improvements					
P142 Specific Plan Implementation	0	0	4,200,000	4,200,000	
Total Buildings and Improvements	0	0	4,200,000	4,200,000	
TOTAL FIXED ASSETS	0	0	5,000,000	5,000,000	
TOTAL FINANCING REQUIREMENTS	395,830	613,947	15,945,942	15,945,942	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2004-05	2005-06	2006-07	2006-07	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
Fund Balance Available			790,293	804,107	770,303	770,303	411 - OCDA (NDAPP) Projects, 1992 Issue A	
6610 Interest			18,346	34,518	25,000	25,000		
7670 Miscellaneous Revenue			15,178	28,996	0	0		
TOTAL AVAILABLE FINANCING			823,817	867,621	795,303	795,303		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					411 - OCDA (NDAPP) Projects, 1992 Issue A
1400 Maintenance - Buildings and Improvements	0	0	5,000	5,000	
1900 Professional and Specialized Services	0	0	10,000	10,000	
1912 Investment Administrative Fees	703	771	900	900	
2401 Capital Project Support - HCS	16,432	762	774,403	774,403	
TOTAL SERVICES & SUPPLIES	17,135	1,533	790,303	790,303	
OTHER CHARGES					
3600 Rights of Way	2,574	1,585	5,000	5,000	
TOTAL OTHER CHARGES	2,574	1,585	5,000	5,000	
TOTAL FINANCING REQUIREMENTS	19,709	3,118	795,303	795,303	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Low and Moderate Income								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			2,900,534	2,754,570	2,807,308	2,807,308	412 - OCDA (NDAPP) Low and Moderate Housing 1992 Issue A	
6610 Interest			66,270	112,811	95,000	95,000		
7470 Recording Fees			13	0	0	0		
7670 Miscellaneous Revenue			19,876	3,884	0	0		
TOTAL AVAILABLE FINANCING			2,986,693	2,871,265	2,902,308	2,902,308		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					412 - OCDA (NDAPP) Low and Moderate Housing 1992 Issue A
1900 Professional and Specialized Services	132,413	82,256	1,508,500	1,508,500	
1912 Investment Administrative Fees	2,530	2,428	6,000	6,000	
2401 Capital Project Support - HCS	13	0	1,387,808	1,387,808	
TOTAL SERVICES & SUPPLIES	134,956	84,684	2,902,308	2,902,308	
Provision for Reserves	97,777	16,102	0	0	
TOTAL FINANCING REQUIREMENTS	232,733	100,786	2,902,308	2,902,308	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			209,206	276,848	308,379	308,379	413 - OCDA (NDAPP) Projects, 1992 Issue B	
Cancellation of Prior Year Reserves			52,026	0	0	0		
6610 Interest			22,920	42,111	12,000	12,000		
7670 Miscellaneous Revenue			11,466	8,531	0	0		
TOTAL AVAILABLE FINANCING			295,618	327,490	320,379	320,379		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					413 - OCDA (NDAPP) Projects, 1992 Issue B
1900 Professional and Specialized Services	25	(2)	5,000	5,000	
1912 Investment Administrative Fees	887	938	1,000	1,000	
2401 Capital Project Support - HCS	0	0	314,379	314,379	
TOTAL SERVICES & SUPPLIES	912	936	320,379	320,379	
FIXED ASSETS					
4200 Buildings and Improvements					
P001 Cypress Acres Phase III	17,857	0	0	0	
Total Buildings and Improvements	17,857	0	0	0	
TOTAL FIXED ASSETS	17,857	0	0	0	
TOTAL FINANCING REQUIREMENTS	18,769	936	320,379	320,379	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Low and Moderate Income								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			2,354,526	2,412,608	2,479,671	2,479,671	414 - OCDA (NDAPP), 1992 Issue B, Low and Moderate Housing	
Cancellation of Prior Year Reserves			0	10,429	0	0		
6610 Interest			53,080	100,707	90,000	90,000		
7670 Miscellaneous Revenue			7,168	13,693	0	0		
TOTAL AVAILABLE FINANCING			2,414,774	2,537,438	2,569,671	2,569,671		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					414 - OCDA (NDAPP), 1992 Issue B, Low and Moderate Housing
1900 Professional and Specialized Services	0	0	560,769	560,769	
1912 Investment Administrative Fees	2,166	2,201	3,000	3,000	
2401 Capital Project Support - HCS	0	0	1,648,902	1,648,902	
TOTAL SERVICES & SUPPLIES	2,166	2,201	2,212,671	2,212,671	
FIXED ASSETS					
4100 Land					
L603 Housing Sites	0	0	357,000	357,000	
Total Land	0	0	357,000	357,000	
TOTAL FIXED ASSETS	0	0	357,000	357,000	
TOTAL FINANCING REQUIREMENTS	2,166	2,201	2,569,671	2,569,671	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			720,701	563,677	501,437	501,437	425 - OCDA Neighborhood Preservation and Development - Construction	
Cancellation of Prior Year Reserves			8,907	9,208	0	0		
6610 Interest			15,442	23,468	20,000	20,000		
7670 Miscellaneous Revenue			4,922	9,403	0	0		
TOTAL AVAILABLE FINANCING			749,972	605,756	521,437	521,437		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					425 - OCDA Neighborhood Preservation and Development - Construction
1400 Maintenance - Buildings and Improvements	103,422	0	50,000	50,000	
1900 Professional and Specialized Services	(210)	210	10,000	10,000	
1912 Investment Administrative Fees	543	468	500	500	
2401 Capital Project Support - HCS	82,540	78,360	452,804	452,804	
TOTAL SERVICES & SUPPLIES	186,295	79,038	513,304	513,304	
FIXED ASSETS					
4200 Buildings and Improvements					
P320 Community Sidewalks	0	0	8,133	8,133	
Total Buildings and Improvements	0	0	8,133	8,133	
TOTAL FIXED ASSETS	0	0	8,133	8,133	
TOTAL FINANCING REQUIREMENTS	186,295	79,038	521,437	521,437	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			2,360,001	6,209,660	3,743,890	3,743,890	427 - OCDA (NDAPP) - Debt Service	
Cancellation of Prior Year Reserves			8,319,655	0	6,474,229	6,474,229		
6210	Property Taxes - Current Secured		11,810,414	14,063,922	12,324,134	12,324,134		
6220	Property Taxes - Current Unsecured		245,443	184,169	189,387	189,387		
6240	Property Taxes - Prior Unsecured		51,905	2,337	12,988	12,988		
6280	Property Taxes - Current Supplemental		1,838,716	1,783,482	1,817,406	1,817,406		
6300	Property Taxes - Prior Supplemental		59,740	70,970	82,029	82,029		
6540	Penalties and Costs on Delinquent Taxes		13,404	15,507	18,677	18,677		
6610	Interest		362,288	815,023	606,638	606,638		
6690	State - Homeowners Property Tax Relief		260,133	270,648	255,191	255,191		
7670	Miscellaneous Revenue		3,596	6,870	3,668	3,668		
7811	Interfund Transfers In - from Funds 101-199		1,306,284	1,305,448	1,307,300	1,307,300		
TOTAL AVAILABLE FINANCING			26,631,579	24,728,036	26,835,537	26,835,537		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					427 - OCDA (NDAPP) - Debt Service
1900 Professional and Specialized Services	173,873	167,678	265,898	265,898	
1912 Investment Administrative Fees	13,882	18,447	15,000	15,000	
2400 Special Departmental Expense	0	0	12,829,584	12,829,584	
TOTAL SERVICES & SUPPLIES	187,755	186,125	13,110,482	13,110,482	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	6,456,336	8,293,517	7,481,000	7,481,000	
3200 Bond Redemption	612,036	599,474	595,160	595,160	
3300 Interest on Bonds	1,574,946	1,586,108	1,593,522	1,593,522	
TOTAL OTHER CHARGES	8,643,318	10,479,099	9,669,682	9,669,682	
OTHER FINANCING USES					
4801 Interfund Transfers Out - to Funds 101-199	2,139,456	2,492,881	3,305,373	3,305,373	
4804 Interfund Transfers Out - to Funds 400-499	750,000	750,000	750,000	750,000	
TOTAL OTHER FINANCING USES	2,889,456	3,242,881	4,055,373	4,055,373	
Provision for Reserves	8,701,392	4,128,192	0	0	
TOTAL FINANCING REQUIREMENTS	20,421,921	18,036,295	26,835,537	26,835,537	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Surplus								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE  (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			675,207	1,215,533	1,570,625	1,570,625	428 - OCDA (NDAPP) - Surplus	
6610 Interest			12,094	35,877	50,000	50,000		
7670 Miscellaneous Revenue			48	92	0	0		
7814 Interfund Transfers In - from Funds 400-499			750,000	750,000	750,000	750,000		
TOTAL AVAILABLE FINANCING			1,437,349	2,001,502	2,370,625	2,370,625		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					428 - OCDA (NDAPP) - Surplus
0701 Telephone/Telegraph - Interfund Transfer	0	173	0	0	
1400 Maintenance - Buildings and Improvements	1,723	1,590	200,000	200,000	
1900 Professional and Specialized Services	198,802	261,022	400,000	400,000	
1911 CWCAP Charges	20,990	22,962	21,000	21,000	
1912 Investment Administrative Fees	541	872	1,000	1,000	
2400 Special Departmental Expense	0	0	1,748,625	1,748,625	
2700 Transportation and Travel - Meetings/Conferences	0	973	0	0	
TOTAL SERVICES & SUPPLIES	222,056	287,591	2,370,625	2,370,625	
TOTAL FINANCING REQUIREMENTS	222,056	287,591	2,370,625	2,370,625	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Special Revenue								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2004-05	Actual 2005-06	Recommended 2006-07	Approved 2006-07	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			157,286	239,597	218,848	218,848	590 - In-Home Supportive Services Public Authority	
6610 Interest			2,418	5,219	3,000	3,000		
6770 State - Public Assistance Administration			196,016	201,447	180,619	180,619		
6980 Federal - Public Assistance Administration			192,245	243,329	277,876	277,876		
7811 Interfund Transfers In - from Funds 101-199			184,070	84,590	97,256	97,256		
TOTAL AVAILABLE FINANCING			732,035	774,182	777,599	777,599		



BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SALARIES & BENEFITS					590 - In-Home Supportive Services Public Authority
0101 Regular Salaries	342,951	0	0	0	
0301 Unemployment Insurance	644	0	0	0	
0306 Health Insurance	39,234	0	0	0	
0308 Dental Insurance	4,528	0	0	0	
0352 Workers Compensation - General	948	0	0	0	
0401 Medicare	5,217	0	0	0	
TOTAL SALARIES & BENEFITS	393,523	0	0	0	
SERVICES & SUPPLIES					
0700 Communications	40	60	3,400	3,400	
0701 Telephone/Telegraph - Interfund Transfer	3,364	3,685	0	0	
0900 Food	133	36	0	0	
1000 Household Expense	0	35	0	0	
1100 Insurance	24,428	13,652	15,485	15,485	
1400 Maintenance - Buildings and Improvements	200	0	0	0	
1600 Memberships	12,344	9,879	10,000	10,000	
1800 Office Expense	7,097	2,745	8,500	8,500	
1803 Postage	68	47	0	0	
1806 Printing Costs - Outside Vendors	0	2,214	0	0	
1900 Professional and Specialized Services	20,531	702,573	696,683	696,683	
1912 Investment Administrative Fees	129	117	0	0	
2000 Publications and Legal Notices	1,441	321	2,400	2,400	
2100 Rents and Leases - Equipment	2,625	0	0	0	
2200 Rents and Leases - Buildings and Improvements	16,201	20,904	21,531	21,531	
2400 Special Departmental Expense	175	404	5,600	5,600	
2405 Optional Benefit Plan	3,000	6,000	6,000	6,000	
2600 Transportation and Travel - General	0	0	300	300	
2601 Private Auto Mileage	182	779	700	700	
2700 Transportation and Travel - Meetings/Conferences	1,412	2,426	5,000	5,000	
TOTAL SERVICES & SUPPLIES	93,371	765,876	775,599	775,599	

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
OTHER CHARGES					590 - In-Home Supportive Services Public Authority
3400 Interest on Notes and Checks	38	4,964	2,000	2,000	
TOTAL OTHER CHARGES	38	4,964	2,000	2,000	
TOTAL FINANCING REQUIREMENTS	486,932	770,840	777,599	777,599	

BUDGET FOR THE YEAR 2006-07

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE  (1)			Actual 2004-05 (2)	Actual 2005-06 (3)	Recommended 2006-07 (4)	Approved 2006-07 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			6,591,681	30,489,427	22,740,961	22,740,961	599 - O.C. Special Financing Authority	
Cancellation of Prior Year Reserves			20,973,579	0	19,186,195	19,186,195	Debt Service	
6540 Penalties and Costs on Delinquent Taxes			35,370,363	39,521,294	36,799,326	36,799,326		
6610 Interest			3,210,641	5,008,108	3,586,206	3,586,206		
TOTAL AVAILABLE FINANCING			66,146,264	75,018,829	82,312,688	82,312,688		

BUDGET FOR THE YEAR 2006-07

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS  (7)	Actual 2004-05 (8)	Actual 2005-06 (9)	Recommended 2006-07 (10)	Approved 2006-07 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					599 - O.C. Special Financing Authority Debt Service
1900 Professional and Specialized Services	828,391	822,496	1,000,000	1,000,000	
2400 Special Departmental Expense	27,366,116	33,037,295	67,546,612	67,546,612	
TOTAL SERVICES & SUPPLIES	28,194,507	33,859,791	68,546,612	68,546,612	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	5,334,733	8,647,163	10,000,000	10,000,000	
3300 Interest on Bonds	2,127,596	3,513,884	3,766,076	3,766,076	
TOTAL OTHER CHARGES	7,462,329	12,161,047	13,766,076	13,766,076	
Provision for Reserves	0	1,939,216	0	0	
TOTAL FINANCING REQUIREMENTS	35,656,836	47,960,054	82,312,688	82,312,688	