

## APPENDIX

SCHOOL DISTRICT	STUDENT POPULATION <sup>268</sup>	1990		2001		2008	
		<u>1990 2001 2008</u>	<u>COPs</u>	<u>All Debt</u>	<u>COPs</u>	<u>All Debt</u>	<u>COPs</u>
Miami-Dade <sup>269</sup>	292,000 368,625 348,128	\$47,345,000	\$286,070,000	\$806,168,401	\$1,702,268,401	\$2,508,445,000	\$2,987,885,000
Broward <sup>270</sup>	161,100 251,129 258,893	22,735,000	359,224,868	255,645,000	542,289,517	1,903,179,000	1,980,724,000
Hillsborough <sup>271</sup>	123,900 164,311 193,180	0	131,960,000	512,123,000	643,391,000	958,151,000	1,275,249,225
Orange <sup>272</sup>	103,000 150,681 174,142	0	217,680,000	639,372,075	695,207,075	1,303,671,517	1,341,826,517

268. Nat'l Ctr. for Educ. Statistics, *Common Core of Data Build a Table*, <http://nces.ed.gov/ccd/bat>; select Row Variable as District, select Years as 1990–1991, select Next, select I agree, select Columns as Total Enrollment, select PK thru 12th Students (District), select Next, select Filters as FL—Florida, select View Table (accessed Oct. 4, 2011). Nat'l Ctr. for Educ. Statistics, *Common Core of Data Build a Table*, <http://nces.ed.gov/ccd/bat>; select Row Variable as District, select Years as 2000–2001, select Next, select I agree, select Columns as Total Enrollment, select PK thru 12th Students (District), select Next, select Filters as FL—Florida, select View Table (accessed Oct. 4, 2011). Nat'l Ctr. for Educ. Statistics, *Common Core of Data Build a Table*, <http://nces.ed.gov/ccd/bat>; select Row Variable as District, select Years as 2007–2008, select Next, select I agree, select Columns as Total Enrollment, select PK thru 12th Students (District), select Next, select Filters as FL—Florida, select View Table (accessed Oct. 4, 2011).

269. State of Fla. Auditor Gen., *Report on Audit of the Dade County District School Board for the Fiscal Year Ended June 30, 1991* 77, 80 (June 1991). The “All Debt” figure for 1990 reflects 1991 data and was calculated by adding “Total Bonds Payable,” \$238,725,000, and the figure for COPs, \$47,345,000. State of Fla. Auditor Gen., *A Financial, Operational, and Federal Single Audit Report for the Fiscal Year Ended June 30, 2001* 56, 58 (June 2001). The “All Debt” figure for 2001 was calculated by adding “Total Bonds Payable,” \$896,100,000, and the figure for COPs, \$806,168,401. *Consolidated Annual Financial Report of the School Board of Miami-Dade County for Fiscal Year Ended June 30, 2008, Basic Financial Statements* 59, 64 (June 2008). The “All Debt” figure for 2008 was calculated by adding “Total Long-Term Bonds Payable,” \$479,440,000, and the figure for COPs, \$2,508,445.

270. State of Fla. Auditor Gen., *Report on Audit of the Broward County District School Board for the Fiscal Year Ended June 30, 1990* 83, 84 (June 1990). The “All Debt” figure for 1990 was calculated by adding “Total Bonds Payable,” \$336,489,868, and the figure for COPs, \$22,735,000. State of Fla. Auditor Gen., *A Financial, Operational, and Federal Single Audit Report for the Fiscal Year Ended June 30, 2000* 69, 72 (June 2000). The “All Debt” figure for 2001 reflects 2000 data and was calculated by adding “Total Bonds Payable,” \$286,644,517, and the figure for COPs, \$255,645,000. State of Fla. Auditor Gen., *Financial, Operational, and Federal Single Audit for the Fiscal Year Ended June 30, 2009* 46 (June 2009). The figures for 2008 reflect 2009 data.

271. State of Fla. Auditor Gen., *Report on Audit of the Hillsborough County District School Board for the Fiscal Year Ended June 30, 1990* 71 (June 1990). *Consolidated Annual Financial Reports of the School District of Hillsborough County for Fiscal Year Ended June 30, 2008, Basic Financial Statements* 45, 47 (June 2001). The “All Debt” figure for 2001 was calculated by adding “Total Bonds Payable,” \$131,268,000, and the figure for COPs, \$512,123,000. Hillsborough County Pub. Schools, *Comprehensive Annual Financial Report Fiscal Year Ended June 30, 2009* 139 (June 2009). The figures for 2008 reflect 2009 data.

272. State of Fla. Auditor Gen., *Report on Audit of the Orange County District School Board for the Fiscal Year Ended June 30, 1990* 74, 77 (June 1990). The “All Debt” figure for 1990 was calculated by adding “Present Value of Minimum Lease Payments,” \$204,740,000, and “Total Bonds Payable,” \$12,940,000. State of Fla. Auditor Gen., *A Financial, Operational, and Federal Single Audit Report for the Fiscal Year Ended June 30, 2001* 59, 60 (June 2001). The “All Debt” figure for 2001 was calculated by adding “Total Bonds Payable,” \$55,835,000, and the figure for COPs, \$639,372,075. Orange County Pub. Schools, *Comprehensive Annual Financial Report Year Ended June 30, 2008* 51 (June 2008). The “All Debt” figure for 2008 was calculated by adding “Bonds Payable,” \$38,155,000, and the figure for COPs, \$1,303,671,517.

SCHOOL DISTRICT	STUDENT POPULATION	1990		2001		2008		
		<u>1990</u>   <u>2001</u>   <u>2008</u>	<u>COPs</u>	<u>All Debt</u>	<u>COPs</u>	<u>All Debt</u>	<u>COPs</u>	<u>All Debt</u>
Palm Beach <sup>273</sup>	106,000   153,871   170,883	0	319,480,000	485,255,000	706,335,000	1,248,883,000	1,284,688,000	
Duval <sup>274</sup>	111,100   125,846   124,740	0	205,990,000	51,830,000	203,730,000	268,052,482	303,287,482	
<b>Total</b>		<b>\$70,080,000</b>	<b>\$1,520,404,868</b>	<b>\$2,750,393,476</b>	<b>\$4,493,220,993</b>	<b>\$8,190,381,999</b>	<b>9,173,660,224</b>	
<u>COPs as % of All Debt (All Six Districts)</u>			4.61%		61.21%		89.28%	
<u>COPs/All Debt Per Student (All Six Districts)</u>			\$78	\$1,695	\$2,266	\$3,702	\$6,450	\$7,224

273. The Sch. Dist. of Palm Beach County, *\$62,095,000 Certificates of Participation, Series 1994A* app. B, 13 (Nov. 1994). The "All Debt" figure for 1990 reflects 1994 data. The Sch. Dist. of Palm Beach County, *\$93,350,000 Refunding Certificates of Participation, Series 2002E* 36 (Sept. 2002). The "All Debt" figure for 2001 was calculated by adding "Capital Outlay Bond Issue Balance June 30 2001," \$50,860,000, "General Obligation Bonds Balance June 30 2001," \$170,220,000, and the figure for COPs, \$485,255,000. The Sch. Dist. of Palm Beach County, *Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2008* 108 (June 2008). The "All Debt" figure for 2008 was calculated by adding "State Board of Education Capital Outlay Bond Issues Total," \$35,805,000, and the figure for COPs, \$1,248,883,000.

274. The Sch. Dist. of Duval County, Fla., *\$184,500,000 General Obligation Refunding Bonds, Series 1992* app. B, 30 (Apr. 1992). Fla. Auditor Gen., *A Financial, Operational, and Federal Single Audit Report for the Fiscal Year Ended June 30, 2001* 60 (June 2001). The "All Debt" figure for 2001 was calculated by adding "Total Bonds Payable," \$151,900,000, and the figure for COPs, \$51,830,000. Duval County Pub. Schools, *Comprehensive Annual Financial Report for the Year Ended June 30, 2008* 59, 61 (June 2008). The "All Debt" figure for 2008 was calculated by adding "Total Bonds Payable," \$35,235,000, and the figure for COPs, \$268,052,482.