

**Ratios of Outstanding Debt ⁽¹⁾ by Type
 Last Eight Fiscal Years (in Thousands except Per Capita)
 (Accrual Basis of Accounting)**

Governmental Activities							
Fiscal Year	Refunding Recovery Bonds	Redevelopment Bonds	Certificates of Participation	Pension Obligation Bonds	Teeter Plan Revenue Bonds	Lease Revenue Bonds	Capital Lease Obligations ⁽²⁾
2008-09	\$ 95,206	\$ 52,306	\$ 5,502	\$ 69,711	\$ --	\$ 365,850	\$ 84,952
2007-08	108,175	54,750	6,306	72,728	123,725	420,668	90,769
2006-07	120,019	57,122	7,165	89,891	123,725	470,616	93,533
2005-06	131,420	58,994	8,092	99,714	123,725	486,020	101,546
2004-05	210,705	60,825	589,909	111,772	123,725	75,895	106,189
2003-04	225,870	62,955	619,394	116,772	123,725	80,862	71,712
2002-03	240,110	75,107	647,409	120,772	123,725	87,298	58,233
2001-02	247,455	76,997	673,934	134,612	124,425	93,982	59,398

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Business-Type Activities					
Airport Revenue Bonds	Waste Management System Revenue Bonds	Total Primary Government	Percentage of Personal Income ⁽³⁾	Per Capita ⁽³⁾	
\$ 33,502	\$ 31,144	\$ 738,173	0.48%	\$ 237	
89,897	36,177	1,003,195	0.67%	324	
101,925	40,881	1,104,877	0.77%	360	
113,156	45,272	1,167,939	0.88%	383	
123,544	49,386	1,451,950	1.16%	481	
133,051	53,232	1,487,573	1.26%	499	
140,129	56,883	1,549,666	1.39%	527	
163,665	60,395	1,634,863	1.50%	566	

- Notes:
- (1) Details regarding the County's outstanding debt can be found in Note 11, Long-Term Obligations.
 - (2) Capital lease obligations arise from lease agreements which are in-substance like purchases. The agreements convey property rights to the lessee and the lessee assumes substantially all of the risks and benefits of ownership.
 - (3) See demographic and economic statistics schedule for personal income and population data. The personal income ratio and the debt per capita amounts are calculated using personal income and population for the prior fiscal year.

The County began reporting accrual information when it implemented GASB Statement No. 34 in FY 2001-02.

Source: Auditor-Controller, County of Orange